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THE STAMP DUTIES.

(Continued from Page 2.)

to give up that power, he suggested, would be to invite absolutely dishonest persons to attempt to evade the duties imposed by the Bill.

The Schedule.

Under the Schedule, Heading No. 4 it was proposed to abandon—to omit it altogether. It would no doubt produce a very large revenue even if it was much reduced. The difficulty was it was very doubtful how far one could collect anything like the proper amount. No doubt a great many agreements would escape duty, and it was quite fair to omit that clause altogether.

Heading 5, he thought he had already mentioned in dealing with Clause 21, and that also was to be omitted.

Heading No. 12, Bills of Exchange, Sub-Heading 4, Letters of Credit, had been objected to, and it had been suggested that persons living in the Colony would go out of Hongkong to obtain letters of credit. He did not think they could go into that, neither did he think it ought to be omitted. There was another form of letter of credit, which, he thought, ought to be exempted from duty, and there was a precedent for it in the United Kingdom Stamp Act. One of the exemptions under the United Kingdom Act was letters of credit granted in the United Kingdom authorising a draft to be drawn out of the United Kingdom payable in the United Kingdom. He thought they ought to have a somewhat similar provision.

Heading No. 13, increase in Freight Duty above the amount of \$3 had been objected to. There was no doubt, however, that that increased duty would not be felt at all on the higher freights and to meet the objection, as a compromise, it was proposed to make a dividing line between the two rates of duty—\$5 instead of \$3—under \$5 to be 10 cents and over \$5 to be 20 cents.

Heading No. 16, Charter Parties. That he proposed to reduce to 15 cents instead of 25 cents. The present rate was 10 cents.

Under Heading No. 17, Conveyance on Sale, it was proposed to make a dividing line—\$20,000 instead of \$5,000, allowing certain small transactions to escape on the lower scale of duty. The present limit was \$5,000.

Heading No. 30, The Attorney General apologised for some of the drafts being incomplete, but there was not time to draft them. The proposed amendment to No. 30 was a small amendment to two sub-headings which were being changed. The effect of the proposed amendment was to make the duty on securities 10 cents instead of 20 cents. It was proposed to make Sub-Heading 4 a little clearer. "20 cents for every \$100 or part thereof of the additional principal sum secured." That, he understood, was proposed by memorandum drawn up by the Chinese Chamber of Commerce, which, unfortunately, he had not yet had an opportunity of reading. He only began to read it just as the Council began to sit that afternoon.

Under Heading 33, Partnership Instrument, it was proposed to reduce the duty from \$25 to \$10. He thought the Chinese Chamber of Commerce also made representations on that. They thought \$25 too high and that it would press unfairly on smaller firms.

Under Heading 31 in the Bill a mistake occurred for which he was responsible. It appeared as though there was an *ad valorem* duty to be charged on marine policies. It was never intended that any *ad valorem* duty should be charged. By a curious coincidence that particular sheet failed to obtain the revision which the other sheets of the draft had obtained. Hon. members had before them the proposed re-draft of the first seven sub-headings of that heading. In marine policies, other than those specified, where the amount insured did not exceed \$1,000 the duty was 20 cents and exceeding \$1,000 50 cents. The draft was a little misleading because it omitted two heads—duplicates of policies and re-insurance. It was not proposed to adopt those two sub-headings. They ought to have occurred in the draft.

Heading 35 should read "power of attorney or revocation of power of attorney." That appeared, he thought, in the existing Ordinance.

Under Heading 41, Shares, Sub-Heading 1, Transfer of Shares, it was proposed to reduce the duty of

30 cents to 20 cents for every \$100. The sub-heading too would, of course, be omitted altogether, as Clause 20 dealt with it.

Another amendment which he did not mention in introducing the Bill was in the fifth column, opposite transfer of shares. The words should be "before execution" instead of "ditto." In Sub-Heading 5 it was proposed to adopt the scale which, he understood, had been proposed by the Stockbrokers' Association, with one alteration. The scale proposed was this: Up to \$1,000 at the rate of \$1, over \$1,000 and up to \$10,000 at the rate of \$3, over \$10,000 and up to \$20,000 at the rate of \$5, over \$20,000 and up to \$50,000 at the rate of \$7.50 and over \$50,000 at the rate of \$10. It was proposed that that scale might bring in about \$60,000 to \$100,000.

He had omitted something in Sub-Heading 4, Share warrants to Bearer. He proposed to reduce that to \$1 instead of \$2.

Under Heading 42, Shippers' Books, it was proposed to make the amount \$5 instead of \$3.

Heading 45, Vesting Orders, he had already explained in dealing with Clause 29.

The Hon. Attorney General concluded by moving the second reading.

The Hon. Colonial Secretary seconded.

Hon. Mr. Pollock said that as he should have an opportunity of moving amendments in committee, he did not propose to take up the time of the Council by making any remarks at that stage.

Certain Misapprehensions.

H. E. the Officer Administering the Government said that the Attorney General had dealt very fully with the amendments the Government proposed should be introduced in the committee stage of the Bill. He fully agreed with him that the representations made by various bodies of people in the Colony who were affected by the proposed increases in the Stamp Duty had been very useful to the Government in coming to its various decisions on that subject, and he also agreed with him in recording the Government's appreciation of the labours of the Committee which sat for months in drawing up the amending Ordinance. On the principle of the Bill he would like to make one or two remarks at that stage. The Bill, as was pointed out by the Attorney General and himself at the first reading, was one for raising more revenue; but the mere fact that the Bill was brought forward for that purpose had, he thought, led to certain misapprehensions. One of the misapprehensions, he thought, was that the Government was imposing on the present generation of tax-payers greater burdens than they should bear and that part of the burden of carrying on the work of the Colony should fall on those coming after them. It had been suggested—and it was a very attractive suggestion at first sight—that part of the expenditure devoted to Public Works should be met by loans—short term loans, they had been described as; and in that way the annual Budget could be relieved of a very large sum which appeared under the heading "Public Works Extraordinary." Well, they had heard of that proposal being put forward for some years and he, himself, some years ago, was attracted by it until he came to examine very closely what the effect in after years of such a policy would be.

The Folly of Loans.

The usual practice in the case of self-governing Colonies had been to borrow money for their public works and to attach a schedule to such loans so that subscribers to the loans could see for themselves the works to which their money was being devoted. The public works to which the loans were devoted were works of a reproductive nature, which either at once or after a lapse of years would be remunerative to such an extent as to provide not only the interest on the loan but also an adequate sinking fund. He could not see, in this Colony, even if the Government were prompted to do so, that they could raise a loan to which a schedule could be attached showing any public works of a reproductive nature. They had no public works—or practically none—which could be said to produce revenue which would pay for the interest and the amortisation of the loan. Therefore, if a short term loan were floated, to be raised as required they would find themselves, after a certain number of years, with the works completed out of the proceeds of the loan, but with no return coming in to pay the interest, or to provide for a sinking fund; and the result would be that their annual Budget would be loaded with a large amount for interest and sinking

fund. If he might suppose that for their most important public works for a period of say 25 years a loan of \$25,000,000 were to be raised, at what rate of interest could this Government hope to float such a loan at the present time? English funds provided practically 6 per cent; and other places in the East had raised loans for public works at either 7 or even 7½ per cent. Hongkong would find itself with the money expended and faced with the payment of \$1,500,000, to meet interest at 6 per cent, and further large sum for the sinking fund. That meant that the Budget would be loaded with over \$2,000,000 a year. It was the experience that new public works which had never been foreseen kept cropping up under the heading of "Urgent Services" and they would also have to provide money in addition to what they provided for the loan.

Posterity's Complaint.

He could only say that the last state would be worse than the first and that those who had to face the taxes to meet such a Budget would complain very bitterly against those persons who in years before had advocated the floating of loans to pay for public works and had been sufficiently effective in their arguments to get the Government to agree with them. Another point arising on the principle of the Bill, which was a revenue raising Bill, was that the Government had latterly been extravagant in its expenditure and that they were asking for revenue which they would not have had to ask for if they had kept their Budget within proper bounds. He did not know on what such arguments were based. They had had to ask for more provision for public works extraordinary than they had in recent years because during the war they kept that part of their expenditure as low as possible in order that they might send as much money as possible to His Majesty's Government for the prosecution of the war. It was natural that after four years of such a policy they had many works of a more or less urgent nature which had been in abeyance, and that it was now necessary to proceed with them. Hon. members were aware, also, that the revenue derived from the Opium Monopoly had during one of the later years of the war reached a sum of over \$8,000,000, that it had fallen last year, he thought, to under \$5,000,000 and that it was likely this year to be well under \$4,000,000. He could not tell whether that great fall in the revenue derived from the Opium Monopoly was due to the people of this Colony smoking less, or whether it was due to the smuggling of cheap opium into the Colony. He suspected that the latter was the probable reason. But the decreased revenue was in pursuance of the policy adopted by the Government for the reduction of the consumption to the legitimate limits of the population. They had to raise revenue to meet that loss and they had to raise revenue for the carrying into effect of absolutely necessary public works.

Extravagance Denied.

It had been contended that part of the Government's road policy was extravagant and unnecessary at the present time. He thought that view was a mistaken one. The road policy—that portion of the road policy which was taking shape in the making of roads in the hill district and eventually extending the system of roads to the south side of the island—was one which, he thought, future generations would recognise as having been a far-seeing one. With the great development of motor traffic and the enormous use which could be made of it at very low rates, it was essential that the ever-increasing population of the higher levels in this Colony could not remain dependent on one effective means of access which was cut off absolutely for seven hours every day. He need not go into the details of the immense service that that road system and the particular road system he had mentioned was going to be to the Colony's growing population. It had been, in several cases, of great service already and in the future it would be of even increased use. He knew of no other item of expenditure to which objection could be taken. The building of quarters for Government servants he considered to be a policy which should be supported with the greatest enthusiasm, and if it was considered that the present class of houses being erected was too expensive it must be remembered that those houses would require very low sums of money for repairs and would stand for very many years more than houses built at cheap cost and which would require very heavy and extensive repairs, or entire rebuilding within the limits of one generation. That was thought in some quarters to be

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would bring in a certain income, although from the economic point of view the percentage was a low one and could not be made the excuse for raising a loan. The Government's expenditure, which was thought in some quarters to be excessive, was already a million dollars less than it was during the years of war. During those years he thought they sent over one and a half millions sterling to His Majesty's Government for the

(Continued on Page 4.)

THE STAMP DUTIES.

(Continued from Page 4.)

prosecution of the war, and when the need for sending that money had ceased it was obvious that they had to reduce their expenditure. They had already done so. Last year their expenditure was \$14,500,000 and the revenue was over \$200,000 more than that; therefore their Budget more than balanced itself. He hoped that this year they would again make their Budget balance itself—possibly have a small balance on the right side—but that could only be achieved by the sale of Crown Lands. Such sales, which were exempt from the payment of military contribution—could not be held to be revenue in the earning sense; it was really drawing upon their capital resources. It was probable, therefore, that at the end of this year their cash balance would remain as at present and even be slightly increased; but they would have parted with some of their capital resources in the shape of Crown Land. He therefore considered that the suggestion that the Government was adopting a spendthrift policy could not possibly be sustained and that the suggested policy of floating short term loans to pay for permanent public works would not be a wise one. The Bill was, therefore, brought before them for the raising of revenue and he held it to be entirely indicated by the present position and that with the amendments which had been introduced by the Attorney General it would prove to be a measure which would inflict no sort of hardship on the community.

The Bill was read a second time.

Committee Stage.

During the committee stage of the Bill, the insertion of the words "any decree or order of any Court" to Clause 3, Sub-Section 9, Conveyance on Sale, referred to by the Hon. Attorney General in his speech on the second reading, was agreed to.

Hon. Mr. Lau Chu-pak drew attention to Sub-Clause 15, in which it is stated that a "Letter of hypothecation" means an instrument accompanying a deposit with a banker of the documents of title to some movable property, and suggested that "with a banker" should be deleted.

The Hon. Attorney General explained the original proposal was to make all mortgages liable to the full duty, but it was pointed out that that would unduly hamper the regular part of the banker's business.

Hon. Mr. Lau Chu-pak eventually withdrew his objection, and the clause was allowed to stand as part of the Bill.

Hon. Mr. Pollock suggested that Sub-Clause 19 (1) should read "any deed operating as a mortgage or marketable securities in the Colony."

The Hon. Attorney General said he knew the English section read that way, but it was not intended this should do so. In the English Stamp Act the amount of the duty paid on marketable securities was, generally speaking, the same as on mortgages. In this draft he had included in the term mortgage a special term.

Hon. Mr. Pollock said all the other sub-heads referred to documents dealing with securities.

His Excellency: Would it not be better to have a special heading?

The Hon. Attorney General intimated that he had no objection.

Hon. Mr. Pollock suggested that the sub-clause should stand over in order that he might have an opportunity of conferring with the Attorney General upon it and this course was decided upon.

Clause 4, after certain queries had been raised by the Hon. Mr. Lau Chu-pak, who regarded the sub-sections as unnecessary in view of certain sub-sections in Sections 5 and 7, was, after discussion, allowed to stand.

Hon. Mr. Pollock referred to Clause 5, Sub-Section 5. The Attorney General had, he said, already pointed out that it was proposed to make some amendments to Clause 41 of the Bill. There

was a similar amendment needed to Sub-Section 5 of Clause 5, so as not to make a person guilty of an offence if an instrument was not stamped in accordance with the order. The provision was "knowingly and wilfully" being in default. He thought that probably the Attorney General would concede that some such provision should be inserted.

The Hon. Attorney General said it was a dangerous principle. Deliberate intention to evade duty he thought constituted criminal liability.

Hon. Mr. Pollock: There is civil liability as well.

The Hon. Attorney General thought that civil liability was in many cases totally inadequate. The company could always be liable for default. The mere failure to comply entailed a criminal penalty. The directors and officers were not liable unless they were knowingly parties. There ought to be someone whose duty it was to see that the document was stamped and there ought to be a penalty for neglect.

Hon. Mr. Pollock pointed out that a question of hardship might occur, for instance in the stamping of cheques in which bankers might be held to be liable.

The Hon. Attorney General thought it would be dangerous to omit the clause.

Eventually it was decided that both Sub-Clauses 5 and 6 should stand over for further consideration.

With regard to Clause 6, the Hon. Mr. Pollock drew attention to the fact that no instrument chargeable with stamp duty was admissible in evidence in civil proceedings unless stamped.

He regarded that as a great departure from the law at Home. Under Section 14 of the law at Home documents could be admitted afterwards on payment of a penalty in civil proceedings.

The Hon. Attorney General pointed out that this was dealt with in a later clause—Clause 16. Under Clause 16 if an instrument was not stamped as it ought to be, it could be stamped by special means.

Hon. Mr. Pollock regarded this as extraordinary. Were proceedings in Court to be held up by appealing to the Collector and then to the Governor in Council?

The Hon. Colonial Secretary: It has been the law of the Colony since 1901 and I think it will make people more careful. That is what it is designed for. Actually the Court takes possession of the document and hands it over to the Collector.

Hon. Mr. Pollock considered the section needed further consideration. It was obviously undesirable that simply because there was some default in stamping, an incorrect decision should be given or at any rate a decision which would not otherwise be given.

The Hon. Attorney General said a document could be admitted and a case heard on an undertaking to stamp being given.

It was agreed that the section stand over.

On Clause 9, facts and circumstances affecting duty to be set forth in instruments, Hon. Mr. Lau Chu-pak drew attention to the fact that in the English Act the words "with the intention to defraud Her Majesty" appeared. He thought some similar wording should be inserted.

Hon. Mr. Pollock agreed.

It was decided to amend the clause to read "with intent to defraud the Government."

Clause 14 was passed with slight amendment.

Under Clause 16, Hon. Mr. Pollock said it had been suggested by the Chinese Chamber of Commerce that there ought to be an appeal to the Governor in Council from the decision of the Collector. That would entail an amendment to Sub-Section 2 or perhaps it might be included in Sub-Section 3. There was no power of appeal from the Collector.

The clause was allowed to stand over.

At the Attorney General's instance a similar course was taken regarding Clause 17.

Clause 21, Agreements for Sale, was omitted, and Clause 22 (originally Clause 23), respecting Exchange Contracts, was allowed to stand over.

Referring to Clause 27 (originally 28), Hon. Mr. A. O. Lang suggested it should stand over for further discussion. Just before coming to the Council meeting a manager of one of the leading banks gave him certain information upon which he thought it would be advisable to hold the clause over. It had been represented to him that in the event of this taxation being imposed, one client alone of the bank in question had stated that in future he would refuse collections from outstations now coming to the Colony amounting to over 25 to 30 million dollars per annum. The money was now brought in regularly from outstations to Hongkong and sent Home by telegraphic transfer.

Hon. Mr. Stephen said he did not agree with the remarks of one of the leading bankers. He did not think there was any chance whatever of any disaster through the imposition of the tax. A tax on telegraphic transfers was a just tax and was imposed in other parts of the world.

His Excellency asked whether the particular client alluded to would be able to negotiate his business from out-stations.

Hon. Mr. Stephen replied that he might be able to do so to a very small extent.

Hon. Mr. Pollock and Hon. Mr. Lau Chu-pak suggested that the clause should stand over.

Hon. Mr. Stephen said that if the clause was going to be allowed to stand over, as he should not be present when the Council next met, he should like to put on record his opinion that this stamp was a perfectly legitimate source of revenue and could not possibly in any way affect the trade of the Colony.

Hon. Mr. Pollock said he did not dispute the Hon. member's knowledge of telegraphic transfers generally. He only wanted to know members' views on the subject.

His Excellency enquired whether the Hon. Mr. Lang had any argument to submit besides what he had said, that business would be transacted elsewhere to avoid payment of 10 cents on \$5,000.

Hon. Mr. Lang replied that he had not time to go fully into the matter. He had mentioned the matter to Hon. Mr. Stephen, who was inclined to discredit what his informant said.

On being put to a vote it was decided by 7 votes to 6 that the clause should stand.

Clause 29, Transfers of Shares, was omitted.

His Excellency, drawing attention to Clause 39 (originally 41), Liability of corporate bodies and firms, which was allowed to stand over for further consideration, said it had been suggested that the wording was not strong enough and did not imply any guilty knowledge—guilty intent—on the part of the person who was a party to the failure to stamp.

Clause 40 (originally 42), dealing with onus, was omitted.

Original Clause 43, now Clause 40, was objected to by the Hon. Mr. Lang. A resolution was passed, he said, by the Hongkong Chamber of Commerce to the effect that the clause was unnecessarily inquisitorial and should be redrafted in a modified form. He suggested that it be left over.

His Excellency: What is the particular objection?

Hon. Mr. Lang: The resolution is to the effect that it is unnecessarily inquisitorial.

Hon. Mr. Lau Chu-pak said the Chinese Chamber of Commerce was of the opinion that the power should be invested either in the Magistrate or the Puisne Judge.

Hon. Mr. Pollock said the objection was that there should only

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Cars Garaged and repaired both in Hongkong and Kowloon under direct supervision of trained European Motor Engineers.

Excellent Livery Service both HONGKONG and KOWLOON at reasonable rates.

NOTICE.

M. PAOLI-Mme. DONZELLA.

These two accomplished singers from the Paris Opera House, who performed before a capacity house at the City Hall last Friday announce that they will give another concert at the Club de Recreio on Saturday 23rd instant. They are also open to engagement for private concerts, in connection with which communications should be addressed to the Astor House, where they are residing.

IRRITATED & INFLAMED EYE

can be directly traced in many cases to the Sunday Motor trip and Golfing. The dust from some sections of the local roads contain a decided eye irritant. A suggestion for these trips would be to keep the windshield up and to use a pair of Sun glasses. Sun glasses of any pattern with either (rookes, Luxfel, Fieuzal, Amber, London Smoke, or Blue lenses are obtainable at very moderate prices from The Hongkong Optical Co., Successors to Clark & Co., Manufacturing & Refracting Opticians—the most competent manufacturing optical establishment in South China—located in 53, Queen's Road Central, (opposite to the Singer Sewing Machine Company).

be entry after a search warrant had been applied for.

Hon. Mr. Lau Chu-pak: The powers conferred by the present clause are too wide.

The Hon. Colonial Secretary: It is a serious matter if the Collector has to get a warrant every time. Hon. Mr. Pollock: It is a serious matter that a firm should be invaded at any time by a Collector.

(Continued on Page 6.)

NEW ADVERTISEMENTS.

NOTICE.

I have this day established myself as a General Merchant and Commission Agent under the Firm Name of H. Stephens & Co at 16/22 Queen's Road, Central.

HERBERT STEPHENS,

(Sole Proprietor)

Hongkong, 26th April, 1921.

PUBLIC AUCTIONS.

THE Undersigned have received instructions to sell by Public Auction on

Thursday, the 28th April, 1921, commencing at 11 a.m. at Godowns 47 and 50 of the Hongkong & Kowloon Wharf & Godown Co., Ltd., Kowloon (for account of the concerned) 80 Bales Gunnies (More or less damaged by fresh water)
Terms: Cash on delivery.
LAMMERT BROS. Auctioneers.

THE Undersigned have received instructions to sell by Public Auction on

Wednesday, the 27th April, 1921, commencing at 11 a.m. at No. 23 Godown of the Hongkong & Kowloon Wharf & Godown Co., Ltd., Kowloon. (For account of the concerned) 25 bales Heavy Coes "Green Stripe" Gunnies (2½ lbs.) 25 bales "Blue Stripe" Gunnies (2½ lbs.) and afterwards at No. 51 Godown 25 bales Liverpool Twill, 3-Blue Stripe Gunnies, 44" x 26½ x 2½ lbs. (8 x 8).
Terms: Cash on delivery.
LAMMERT BROS. Auctioneers.

THE Undersigned have received instructions to sell by Public Auction on

Friday the 29th April, 1921, commencing at 2.30 p.m. at their Sales Rooms, Duddell Street
A Valuable Collection of Antique China and Curios from Sung to Ming Dynasties and Kanghi to Towkwoy Periods comprising—Five coloured, three coloured, and blue & white vases, plates, jars, bowls, flower pots, etc. etc. Ivory carvings, jade and agate ornaments, bronzes, embroideries, lacquered-ware, etc. etc.
Also
Four Green jade neck-laces.
On view from Thursday the 28th inst.
Catalogue will be issued.
Terms: Cash on delivery.
LAMMERT BROS. Auctioneers.

ROYAL HONGKONG GOLF CLUB.

Mr. J. B. Ross, C/o The Mercantile Bank of India, Ltd. No. 7 Queen's Road Central, has been appointed Honorary Secretary.

Members desiring cards for visitors are requested to apply to the Treasurers, No. 5 Queen's Road, Central.

By Order,
PERCY SMITH, SETH & FLEMING,
Secretaries & Treasurers.

ASK FOR NESTLE'S MALTED MILK

WANTED.

WANTED.—One Gentleman to share house on Peak, with two others; May to December; Tennis Court. Apply Box 549 c/o "Hongkong Telegraph."

WANTED.—Flat or small house, unfurnished, from end of May, Kowloon or Hongkong, reply to Box No. 550 c/o "Hongkong Telegraph."

TO BE LET.

FOR RENT.—Modern 3 Roomed flat—best part of Kowloon long lease: Furniture for sale. Apply Box No. 551 c/o "Hongkong Telegraph."

TO LET.—From 1st May, 2 office rooms in central location. Furnished if desired. Apply Box 547 c/o "Hongkong Telegraph."

TO LET.—Detached 7 Roomed House Furnished. Spacious garden and Garage. Peace Avenue, Ho Mun Tin. Apply to A. Lopes, c/o The Bank Line Ltd., or 7 Liberty Avenue, Ho Mun Tin.

FOR SALE.

SWEET PEAS.—For sale a few packets of seed saved from my own plants. Delivery now or a proper sowing season. A. Nicol, Quarry Bay.

NOTICE.

The 2/Wiltshire Regiment will hold their Regimental Sports on Thursday, April 28th at 1.30 p.m. at Sookmoo.
Major C. A. Law and The Officers will be at Home on the ground and will be very glad to see their friends, if they will kindly accept this notice as an invitation.

NOTICE TO CONSIGNEES.

OSAKA SHOSEN KAISHA.

From NEW YORK via YOKO HAMA, OSAKA, KOBE & DAIREN.

The Company's Steamship "HONOLULU MARU"

having arrived from the above ports, Consignees of Cargo are hereby notified that their goods are being landed and placed at their risk in the Hongkong and Kowloon Wharf and Godown Company's Godowns at Kowloon, where delivery can be obtained as soon as the goods are landed.

Goods not cleared by the 2nd May, 1921 will be subject to rent. Damaged packages must be left in the Godowns for examination by the Consignees' representative and the Company's Surveyors, Messrs. Goddard and Douglas, at 10 a.m. on Wednesday and Saturday. All Claims must be presented within 10 days of the steamer's arrival here, after which date they cannot be recognized. No claim will be admitted after the goods have left the Godowns.

No fire insurance whatever will be effected.
Consignees are requested to send in their Bills of Lading for countersignatures immediately.

OSAKA SHOSEN KAISHA.

Y. YASUDA,

Manager.

Hongkong, 26th April, 1921.

NOTICE.

We hereby beg to give notice that we have appointed Mr. Bernard Donald Crawford Morgan to be Manager of our Hongkong Branch (Imports and Exports) as from May 1st 1921.

CARTERS,

17, Queen's Road Central, Hongkong.

VALSPAR BRONZE BOTTOM PAINT

A PERFECT ANTI-FOULING COMPOUND.

SPECIALLY SUITABLE FOR YACHTS AND WOOD CRAFT.

SOLE AGENTS:—

HOLLAND PACIFIC TRADING COMPANY, LTD., HONGKONG.

THE BLUE FUNNEL LINE

REGULAR AND FAST FREIGHT AND
PASSENGER SERVICES.

LONDON SERVICE

(Direct)
"PYRRHUS" 3rd May London, Amsterdam & Antwerp
"DEMODOCUS" 22nd May London, Amsterdam & Antwerp
"AGAPENOR" 31st May London, Amsterdam & Hamburg
"MACHAON" 14th June London, Rotterdam & Hamburg
"ANCHISES" 21st June London, Amsterdam & Antwerp

LIVERPOOL SERVICE

(Direct or via Continental Ports)
"ANTIOCHUS" 3rd May Genoa, M'les, L'pool & G'gow
"TYDEUS" 17th May Havre, Liverpool & Glasgow
"EURYADES" 9th June Genoa, M'les, L'pool & G'gow
"BELLEROPHON" 24th June Genoa, M'les, L'pool & G'gow

PACIFIC SERVICE

(via Kobe and Yokohama)
"PROTESILAUS" 4th May Victoria, Seattle & Vancouver.
"TEUCER" 25th May
"TALTHYBIUS" 15th June

NEW YORK SERVICE

(via Suez or Panama)
"KNIGHT COMPANION" 16th May via Suez

HOMEWARD PASSENGER SERVICE

"PYRRHUS" 3rd May for London
"ANCHISES" 21st June for London
"TEIRESIAS" 7th July for London
"MENTOR" 13th July for London

For Freight and all Information Apply to

BUTTERFIELD & SWIRE
AGENTS.

W. S. BAILEY & CO., LTD.,

ENGINEERS & SHIP-
BUILDERS, HOK UN
KOWLOON.

HARBOR REPAIRS
Call Flag "L."

Sole Agents for
"KELVIN MOTORS."

Motors from 12 B.H.P. to
50 B.H.P. now in stock
also spare parts.

Works ... Tel. K.21.
Manager ... K.633.
Secretary ... K.369.
Harbour Engineers, K.604 &
K.622.
Telegrams "SEYBOURNE."

CONSIGNEES.

NOTICE TO CONSIGNEES.

"BEN" LINE OF STEAMERS.

From ANTWERP, MIDDLESBRO,
LONDON, AND STRAITS.

The Steamship
"BENALDER"

Consignees of Cargo are hereby
informed that all Goods are being
landed at their risk into the
hazardous and/or extra hazardous
Godowns of the Hongkong &
Kowloon Wharf and Godown Co.,
Ltd., whence and/or from the
wharves delivery may be
obtained.

No Claims will be admitted
after the Goods have left the Go-
dows, and all Goods remaining
undelivered after the 30th inst.
will be subject to rent.

All claims against the steamer
must be presented to the Under-
signed on or before the 7th
May, or they will not be
recognised.

All broken, chafed and dam-
aged Goods are to be left in the
Godowns, where they will be
examined on the 30th inst. at
10 a.m.

No Fire Insurance has been
effected.

Bills of Lading will be counter-
signed by

GIBB, LIVINGSTON
& CO. LTD.
Agents.

Hongkong, 23rd April 1921.

NOTICE TO CONSIGNEES.

NIPPON YUSEN KAISHA.

From EUROPE AND STRAITS.
The Company's Steamship

"AWA MARU,"
having arrived from the above
ports Consignees of Cargo are
hereby informed that their goods
are being landed and placed at
their risk in the Hongkong &
Kowloon Wharf & Godown Com-
pany's Godowns at Kowloon,
where each consignment will be
sorted out mark by mark and de-
livery can be obtained as soon as
the goods are landed.

Optional Goods will be carried
on unless instructions are given
to the contrary before Noon, To-
day.

Goods not cleared by the 1st
May, 1921, will be subject to
rent.

Damaged packages must be left
in the Godowns for examination
by the Consignee's and the Co.'s
representatives at an appointed
hour on Tuesday & Friday. All
claims must be presented within
ten days of the steamer's arrival
here, after which date they cannot
be recognised. No claims will be
admitted after the goods have left
the Godowns.

NIPPON YUSEN KAISHA,
Agents.

Hongkong, 24th April, 1921.

CONSIGNEES.

VEREENIGDE NEDERLANDSCHE
SCHIEPVAART-MAATSCHAPPIJ
(United Netherlands Navigation
Company.)

HOLLAND-OOST AZIE LIJN.
(HOLLAND-EAST ASIA LINE.)

NOTICE TO CONSIGNEES.

From HAMBURG, ROTTER-
DAM, LA ROCHELLE PALICE,
GENOA, LISBON and
SINGAPORE.

The Steamship
"ALCOR"

having arrived from the above
ports, consignees of cargo by her
are notified that all goods are
being landed at their risk into
the hazardous and/or extra-
hazardous godowns of the Hong-
kong & Kowloon Wharf &
Godown Co. Ltd., whence and/or
from the wharves delivery may
be obtained.

Goods not cleared by the 29th,
April, 1921 at 4 p.m. will be sub-
ject to rent.

All broken, chafed and damaged
packages are to be left in the
godowns, where they will be
examined on the 23rd April,
1921 at 10 a.m. by Messrs.
Goddard & Douglas.

Claims against the steamer
must be presented in writing
within ten days after arrival of
steamer, otherwise they will not
be recognised.

No Fire Insurance will be
effected by the undersigned in any
case whatever.

Bills of Lading will be counter-
signed by

JAVA-CHINA-JAPAN LIJN.
General Agents.



Our Portrait is of Mrs. RODGERS, of
8, Lister Street, North Brixton, London,
England, who writes—

"I broke out all over my body in
large red blotches, which after a little
while came into large sores. I went to
two hospitals and to two or three doctors,
but they became worse instead of better,
so I tried your 'Clarke's Blood Mixture',
and am now quite cured. My feet were
covered with the sores, but only scars
can now be seen, so you will understand
how greatly I am and why I bless the
day that I tried it. You may make
what use you think fit of this, as it
may bring relief to some other poor
soul."

Sufferers from Bad Legs, Abscesses, Ulcers,
Eczema, Boils, Pimples, Eruptions, Rheumatism,
Gout, should realise that lotions and ointments
can but give temporary relief—to be sure of
complete and lasting benefit, the blood must be
thoroughly cleansed of the impure waste matter,
the true cause of such troubles. Clarke's Blood
Mixture quickly attacks, overcomes, and expels
the impurities, that is why so many remarkable
recoveries stand to its credit. Pleasant to take,
and free from injurious ingredients.

Of all Dealers—see that you get

Clarke's Blood Mixture

"Everybody's Blood Purifier."

SHIPBUILDERS.

SHIP REPAIRERS.

BOILER MAKERS.

FORGE MASTERS.

OXY-ACETYLENE AND

ELECTRIC WELDERS.

MECHANICAL AND

ELECTRICAL

ENGINEERS.

TAIKOO DOCKYARD & ENGINEERING COMPANY
OF HONGKONG, LIMITED

—DRY DOCK—

LENGTH 787 FEET.

LENGTH ON BLOCKS 750 FEET

DEPTH ON CENTRE OF

SILL (H.W.O.S.) 34 FT. 6 INS.

—THREE SLIPWAYS—

CAPABLE OF HANDLING SHIPS UP

TO 3000 TONS DISPLACEMENT.

ELECTRIC CRANE AT SEA WALL CAPABLE OF

LIFTING 100 TONS AT 70 FEET RADIUS

TEL. ADDRESS: "TAIKOO DOCK" HONGKONG.

TELEPHONE NO. 212

CALL FLAG: "C" OVER "ANS. PENNANT"

BUTTERFIELD & SWIRE, AGENTS.

HONGKONG, CHINA & JAPAN.

CHEAP SALE

OF

UP-TO-DATE AND ARTISTIC

LIGHTING FIXTURES.

COME EARLY

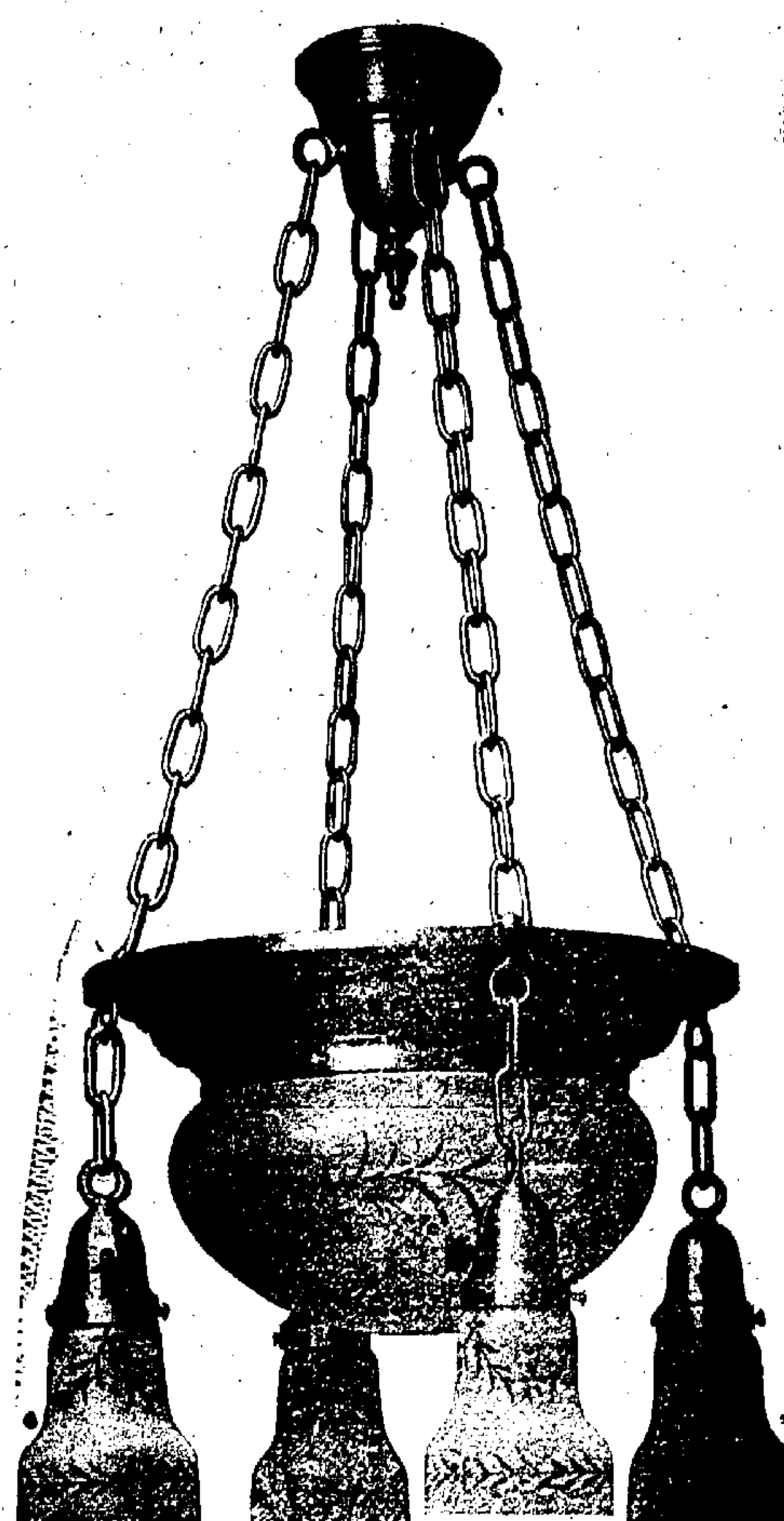
SO AS NOT TO BE

DISAPPOINTED.

UNION ENGINEERING

CO., LTD.

13, CHATER ROAD.



GENERAL NEWS.

SCOTTISH ART AT THE HAGUE.

An exhibition of modern Scot-
tish art has been opened by the
Dutch England Society at The
Hague.

UNIVERSITY OF ALIGATH.

It is announced from Delhi
that the Begum of Bhopal has
been appointed Chancellor of the
Moslem University of Aligath.

GERMAN WIVES FOR BRITISH SOLDIERS.

112 British officers and soldiers in
the Army of Occupation on the
Rhine have married German
wives.

THE EAST ASIATIC CO., LTD. COPENHAGEN.

The s.s. "PANAMA"

will be sailing from Hongkong about end of April, taking
cargo for:—Hamburg, Copenhagen & Scandinavian Ports.

For rate of freights apply:—

MANNERS & BACKHOUSE, LTD.

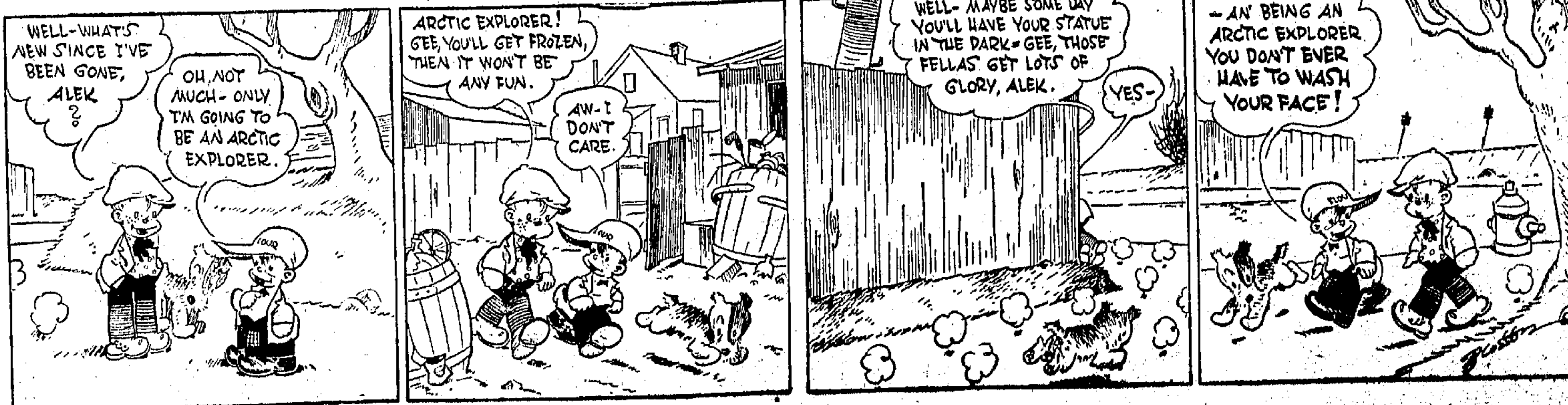
Mercantile Bank Building,

7, Queen's Road, Central.

FRECKLES AND HIS FRIENDS

That Part of It Appealed To Alek!

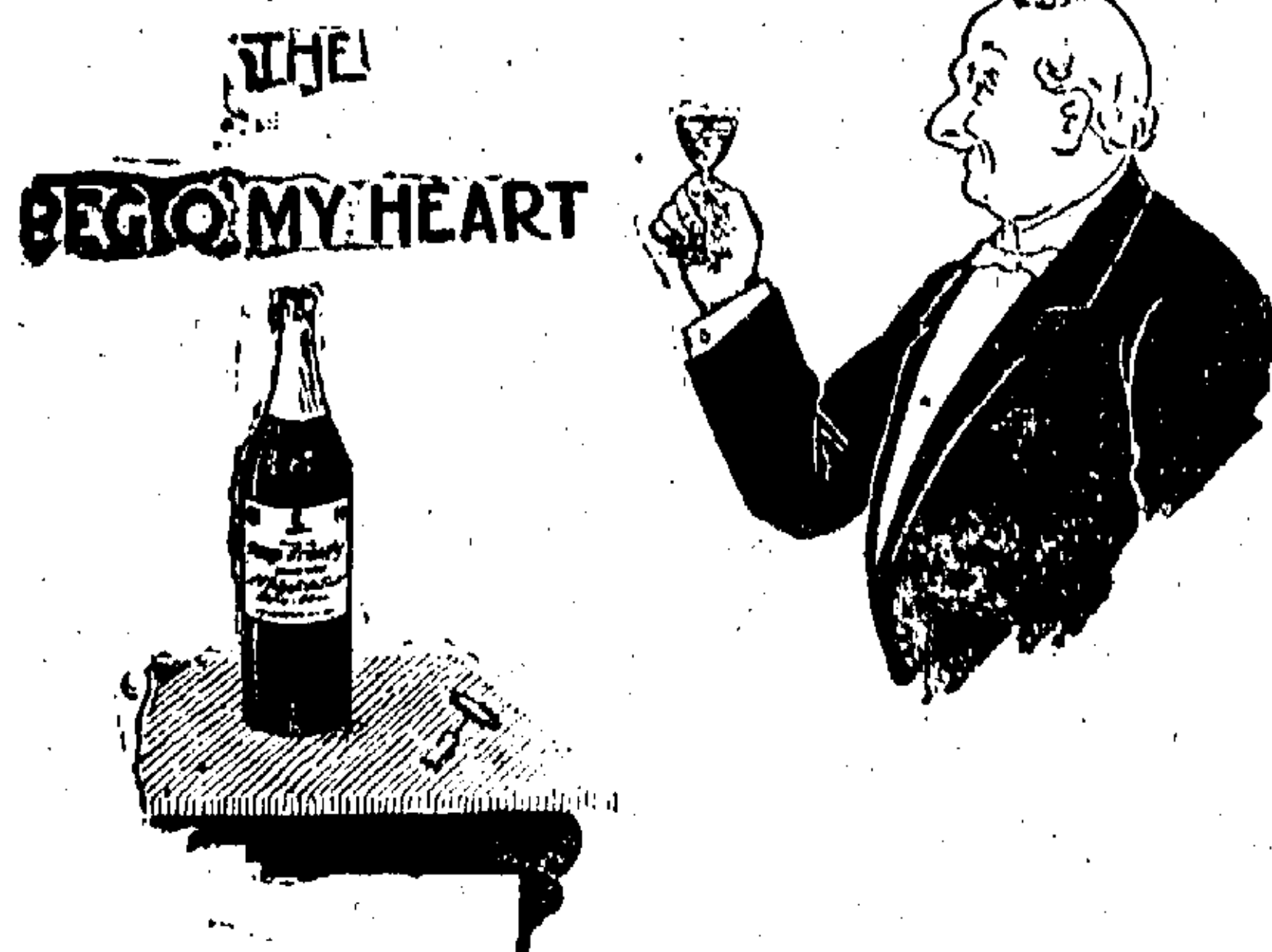
BY BLOSSER.



WATSON

E

OLD BROWN BRANDY

A.S. WATSON & CO., LTD.
HONGKONG.

The Hongkong Telegraph

HONGKONG, TUESDAY, APRIL 26, 1921.

THE STAMP DUTY DEBATE.

Yesterday's debate at the Legislative Council meeting on the proposed revision of the Stamp Duties did not produce the battle of words that was expected. The Government had given consideration to numerous objections that had been raised by various interests and was in a more or less open frame of mind. Several concessions were made in regard to some of the suggested taxes, whilst others were abandoned. Others still were left over for further consideration. All the way through, the Government appeared willing to meet objections where it could be reasonably shown that the duties were likely to work with any measure of harshness on those affected. As to how far the concessions may meet the protests raised outside the Council Chamber, we do not know, for, after all, the matter is largely one upon which the several interests concerned are alone able to speak with any degree of certainty or finality. It does seem, however, as though the Government proposals will, in the main, be carried into effect.

We were glad to notice that the Attorney General took occasion to criticise the loose use of the term Free Trade in relation to the effect of the revised duties. His interpretation of the phrase was far more correct than that of those who had been declaring that the new impositions would interfere with the Free Trade of the Colony, thus creating a wrong impression outside that the new Bill would interfere with the policy of an open port. Nothing in the Ordinance can have such an effect, and the Attorney General did well to emphasise that point. The trouble has been caused by those who have confused Free Trade with freedom of trade—and there is a big difference between the two. The principal divergence between the Government and the critics of the Bill relates to the methods to be employed to raise needed revenue. There are many, including the Chamber of Commerce, who think that much of our expenditure on public works should be met by the raising of short-term loans, but the Government is opposed to the introduction of that principle. The Officer Administering the Government spoke at great length on this question and poured a deal of ridicule on the idea of meeting expenditure by this means. There was a time, he said, when he himself was attracted by the apparent merits of loans for such purposes, but he added that close investigation of the matter had changed his opinions. The inference, of course, is that those who urge short-term loans for public works have not given the matter serious thought; but we do not think the matter can be disposed of as lightly as that. We cannot bring ourselves to believe that the leading business men of the Colony, as represented by the officials and members of the Chamber of Commerce, would advocate loans unless they were convinced that the principle was a sound one. Surely it is not claimed that the Government has a monopoly of business acumen.

Mr. Severn was, in his speech, at great pains to show that practically none of our public works are revenue-producing; hence there would be no return to pay interest on the loan or to provide a sinking fund. But is that really so? One of the chief Government arguments in favour of extensive programmes of road-building has been that residential areas are thus opened up. New houses surely produce revenue, first by the sale of land and later by the collection of taxes. Even costly Government quarters produce some revenue through the payment of rental and, in certain cases, taxes, though the amount be markedly small in comparison with what non-Government people pay. The whole question, of course, boils down to whether or not present-day expenditure is normal or such as posterity should help to meet. The Government thinks it ordinary disbursement, dictated by the growth of the Colony. Others are of opinion that future generations ought to share the expense of the record sums being spent on Public Works Extraordinary. One thing is certain—the bill has to be paid. What we want to know is how best to meet it.

NOTES & COMMENTS.

Coal Profits.

Notably instructive are the figures presented to the House of Commons by the Parliamentary Secretary to the Ministry of Labour in relation to mining finance. In 1913 wages amounted to £90,000,000 and profits to £21,000,000. Last year wages totalled £264,750,000 while profits were £27,000,000. Of course, Government control, with a fixed rate of profit, prevailed during the latter period. The inferences offered by the figures are tolerably plain. Comparative figures of output for the respective periods are not at hand. At an advanced stage of the twelve-month production was markedly in arrears as compared with the pre-war figure but, stimulated by the increase of pay according to quantity raised, output rose rapidly in the concluding months of the year. The Ministry of Labour figures just quoted show that the miners took nearly 200 per cent. more of the revenues than in 1913, while the owners took about 28 per cent. more. Since then, however, large additional sums of capital have been sunk in the mines. At the time of the big strike in 1912, it was unofficially estimated that the net profits of the owners, taken all over the country, averaged 9 per cent. This may sound an excessive rate for the loan of capital. On this score it should be remembered that sinking one's money in mines is not the same thing as putting it into, say, Government stock. There is the further fact that the overall average of 9 per cent. was helped greatly by the prosperous collieries, such as those in the South Wales coalfields; many owners must have been operating on a narrow margin of profit. To-day many of the large concerns are working on a slender margin. With the wages bill absorbing nearly three times the pre-war amount, while the sum going to the owners probably shows a smaller return in relation to the amount invested than it did in 1913, it is reasonably manifest that during the period under review Capital was not depriving Labour of its fair share.

Japan's "Prince of Wales."

As the Japanese Crown Prince has proceeded on his journey, and, presumably, receded from possible danger, the inhabitants at the ports of call have seen more of the Heir-Apparent to the Throne of the eastern Empire. His Imperial Highness did not officially land here, nor at Singapore; but a brief visit ashore was paid when the Katori reached Colombo, and a somewhat longer one at Port Said. Now that the Imperial voyager is in European waters, there is evidently a greater sense of immunity, and Malta has been *en fete*. In a few days more the Crown Prince will sight the coast of England, and the citizens at Home will doubtless greet their unique guest with typical British cordiality, both because Japan is our ally and because of the dramatic interest that has gathered around the heir to the Japanese Crown. It would indeed have been a thousand pities if any mishap had occurred to the young Prince who is setting a memorable precedent. Probably the youthful traveller has felt the landing restrictions imposed by prudence as severely as anybody. On his arrival in the Old Country the Japanese "Prince of Wales" will be welcomed by our own "Crown Prince," himself lately a globe-trotter, and the meeting of such young "sports" as the two Heirs-Apparent is likely to be a source of mutual pleasure.

More About the "Cup."

At one time the world of soccer held it as axiomatic that "the club to beat the Wolves will win the Cup," this being based upon the results in five successive seasons. A good many years have passed since then, and the vicissitudes of Time have deprived the adage of much of its force. Fallen from their high estate, the Wolves now, not for the first time, appear in the Second Division. This season, however, they revived their cup-fighting reputation, and, having reached the final, the old axiom was bound to be justified—for if the Wolves had won, the result would have been a species of verification. As things turned out, it was left for the popular Spurs to do the trick. The reputation of the London team's success of twenty years ago sends the mind back to the band of merry lads who then represented Tottenham. Doubtless

DAY BY DAY.

NO REVOLUTIONARY MOVEMENT IS REALLY DANGEROUS WHICH IS ONLY THE WORK OF THE WILDEST SPIRITS.—*Justin McCarthy.*

We learn that Major P.S. Tomlinson, R.A.M.C., sailed from London by the s.s. "Plassey" on the 15th inst. He is joining the local garrison for duty.

A Scandinavian, named P.H. Christiansen, was this morning named in a summons for being drunk and incapable. The defendant did not appear in Court, and his bail of \$5 was ordered to be estreated.

Chak Yuk Tong was summoned to-day at the instance of Mr. W. Pryde, of the Public Works Department, for re-constructing balconies without the permission of the Department. A fine of \$100 was imposed.

Our readers will be interested to learn that the Blue Funnel steamer *Ascanius*, a sister ship of the *Anchises*, except that the arrangement of her cabin accommodation is different, will be sailing homeward from Hongkong about August or September next.

A branch office of the China Specie Bank will very shortly be established in Shanghai, at No. 4, Tientsin Road. Mr. I. P. Allen, European Manager of the Bank in Hongkong, and Mr. Wong Kwong-tin left yesterday for Shanghai by the Golden State for the purpose of opening the new branch.

There were fourteen cases of small-pox reported in the Colony last week, all but one of which were fatal. All the sufferers were Chinese. Five cases of cerebro-spinal fever (all Chinese), one being fatal, and five cases of enteric fever (one Indian and four Chinese), with one fatality, were also reported. There were three Chinese deaths from influenza.

A GOOD SHIP.

From the Stanley district comes the report of an armed robbery which took place at No. 8 Nam Lai Wan Village. At 4.30 a.m. on the 24th instant, five men, two of whom were respectively armed with a knife and chopper, broke into the house and held up the inmates, while a search for valuables and clothing was made, this resulting in the theft of money and clothing of the value of \$30. The perpetrators of the robbery eventually made their escape with the haul.

A GOOD SHIP.

Singapore to Hongkong in Less Than Five Days.

Following the report that the s.s. "Van Cloon" of the Koninklijke Paketvaart Mij. (Royal Packet Nav. Co. of Batavia), for which Company the Java-China-Japan Line are the agents, covered the distance from Hongkong to Singapore on her last trip in 4½ days, the Company now informs us that this steamer arrived here this morning at daylight, having left Singapore last Thursday at 1 p.m. thus making the voyage this time in 4½ days.

The "Van Cloon" sails from Hongkong for Singapore once a month. She has excellent accommodation for 1st-class passengers (single and double cabins) and every further comfort, while the passage-rate of \$150 to Singapore is exceedingly low in comparison with other steamship companies.

"Sandy" Tait was a pillar of strength at back, while "Sandy" Brown, at centre-forward, was a tower of strength in a literal sense, with his Hackenschmidtian neck. The centre-half berth was splendidly filled by Tom McNaught, making up a redoubtable Scottish trio. Then there were two members of German nationality, good players and good fellows both, the brothers Errentz, while the other played half-back or full-back as occasion called. This leaves room for half a dozen Englishmen, but we have forgotten the other players, though we hope that the "Londoners" did not all hail from "foreign parts."

COMPANY MEETING.

Messrs. Wm. Powell, Ltd.

The twentieth ordinary general meeting of shareholders of Messrs. Wm. Powell, Ltd., was held at the offices of the Company to-day at noon, there being present Mr. D. J. Lewis (Chairman), Mr. H. Birkett (Director), Mr. H. O. Holt (Secretary), and Messrs. E. M. Raymond and E. Mauricio (shareholders).

The secretary having read the notice convening the meeting the Chairman said:—Gentlemen, The report of the Directors and the statement of account for the year ending the 29th February, 1921, having been in your hands for some time, I will with your permission take them as read. In spite of the trade depression which existed during a great part of the year under review, the business has remained at a satisfactory level, and your Directors feel confident that the figures shown in the balance sheet will meet with your approval. There is, I think, only one item in the statement of accounts to which I need refer particularly, and that is the item "Deposit paid on account of purchase price of Factory \$2,150." After some difficulty, your Directors succeeded in purchasing at what they consider a reasonable price a commodious godown at Burrows Street, Wan-chai, which has been converted into a furniture and cabinet-making factory. Modern machinery has been ordered, and it is hoped will soon be installed in this building, which will enable the Company to turn out first-class up-to-date furniture at moderate prices to the benefit alike of customers and Company. The factory is now in the occupation of the Company, the balance of the purchase money has been paid and this item will appear in the balance sheet for the current year. There is nothing further to add to the report, but, after the adoption of the report has been seconded, I shall be pleased to answer to the best of my ability any questions that may be put to me.

Seconded by Mr. E. Mauricio, the motion for the adoption of the Report and Accounts was unanimously carried.

Mr. G.C. Moxon was re-elected a Director of the Company on the proposition of Mr. H. Birkett, seconded by Mr. H. O. Holt.

Mr. E. M. Raymond proposed and Mr. H. O. Holt seconded the confirmation of Messrs. D. J. Lewis and H. Birkett as Directors. The motion was carried.

Messrs. Percy Smith, Seth and Fleming were re-appointed auditors at a remuneration of \$600. This motion being proposed by the Chairman and seconded by Mr. Birkett.

The Chairman closed the meeting with the announcement that dividend warrants were now ready and could be had on application.

CANTON NEWS.

Military Movements.

Military movements have been markedly active during the past few days. Most of Chan King-ming's forces have been ordered to stations at strategic points. Fungchuen has been marked out as the first defence line, Dosing as the second and Shaokang as the third, with headquarters in Hohow, Samsui. A circular has been issued by Chan King-ming to all the military commanders, stating that the mobilisation is for defensive purposes only.

The Ministry for Foreign Affairs has officially intimated to the Diplomatic Corps that the Presidential inauguration in Canton will take place on May 5th, but it is doubtful whether there will be any reply to the notification. It is stated that the American Consul on the Shamen will call on Dr. Sun on that day, but not in his official capacity.

THE LATE CAPTAIN PLANT.

A correspondent to the *North-China Daily News* suggests that in addition to the proposed memorial to Ichang to the late Captain Plant, there should be instituted a Mercantile Marine "Plant Scholarship," endowed and supported by British mercantile and shipping firms in China. The writer considers that the various steamship companies and merchants whose connections extend to the Upper River would be very willing to show their appreciation of the help and advice which were always so ungrudgingly given by Captain Plant.

THE FORGERY CASE.

A Witness Cross-Examined.

Mr. Justice H. H. J. Gompertz, the acting Chief Justice, was engaged again this morning with the aid of a jury, in hearing the charge of uttering a false receipt for \$5,000 against Sham Lai Sing, formerly of the Kowloon Stores.

Mr. Dyer Ball prosecuted for the Crown, assisted by Mr. Blake, Mr. F. C. Jenkin, with Mr. Crew, defended.

The cross-examination of Mr. van Gennep, of the Holland Pacific Trading Company, Limited, was continued.

Mr. Jenkin:—What was your opinion of the defendant's financial position when you gave him blank contract forms?—I did not think he was worth much. Did you think he was good for a couple of thousand dollars personally?—No.

And yet you were prepared to ship these goods to Macao without any security from him?—No, it was done through the Kowloon Stores.

You did not take any steps to find out whether the defendant's allegations in the accounts submitted were correct?—No, I knew they were not.

If the defendant's motive was to defraud you, he has been in that position ever since you gave him the blank forms. Can you suggest why he did not use it?—I made the suggestion yesterday.

The suggestion you made yesterday was of using it for raising money?—Yes.

Can you suggest why he should have kept the blank contract forms for a period of five months if he did not use it for raising money?—I can give no reason.

When the Magistrate let defendant out on \$250 bail you did not think your case was not strong?—I am not familiar with British law.

The Chief Justice (to Mr. Jenkin):—There is one point. Your case is that the \$5,000 was paid to the witness by your client. Was it paid to him?—I have not put it to him in so many words.

Mr. Jenkin (to witness):—The \$5,000 was handed in at your private office on September 21st in five dollar notes. You then put it in the iron box. You then typed out the receipt and handed it to the defendant?—I did not.

I challenge you to call any reputable business man in the Colony to show that the method you adopted of handing out blank contract business forms has ever been heard of?—That is a private business matter. It is strictly personal.

It is unheard of?—It is carelessness.

THE STAMP DUTIES.

(Continued from Page 4.)

His Excellency: It has been suggested that this clause has no terrors for honest men.

Replying to the Hon. Mr. Pollock, the Attorney General said that the delay involved in obtaining a search warrant would result in the object of the search not being effected.

Hon. Mr. Pollock: I do not suppose a firm would suddenly close its doors.

The Hon. Attorney General: They might do away with the incriminating document.

Hon. Mr. Bird said it was not a question of honesty but a question of convenience. No one liked to be put to inconvenience where documents were all in order.

His Excellency: On the other hand action will not be taken without practical certainty that an offence has been committed.

Hon. Mr. Stephen thought the clause left the public open too much to persecution at the hands of the Collector. He might be a very good Collector and on the other hand he might not.

Hon. Mr. Bird: If it is only to be gone in very special cases I do not see why there is any objection to getting a warrant.

It was decided to allow the clause to stand over.

Clause 42 (originally 45) Limitation of time, was slightly amended, as also was Clause 43 (46), Penalties, as outlined by the Attorney General in his opening speech.

Hon. Mr. Stephen, with the permission of His Excellency, made a few remarks regarding Clause 29. He thought the clause had been wisely abandoned. He desired to know whether the Attorney General proposed to act on the Stockbrokers' Association's recommendation regarding compulsory transfer of shares before the payment of dividend.

The Hon. Attorney General said the object was to try and prevent the dividend going to the wrong person.

His Excellency remarked that they had made the Bill as little obnoxious as it could be made as a revenue producing measure and he thought it would be better to steer clear of anything that would hamper them.

The Council then adjourned to 2.30 p.m. on Thursday, when the various clauses allowed to stand over will be further considered.

Between Ourselves

By Robt. MacWhirter.

Says Lorenzo to Jossica:—

Look how the floor of heaven

Is thick inlaid with patines of

bright gold.

There's not the smallest - - -

Did the man wipe his knife on

his shoe because he was a

butcher? "says the wee yin.

"No, he wanted money. Sit still

and listen."

Lorenzo continuing

Such harmony is in immortal

souls;

But whilst this muddy vesture

of decay

Doth grossly close it in, we

cannot hear it.

And what way did the man say

he was a Daniel? Was it him

that was in the lion's den?"

"Wheest," says I. "That's 'God

Save the King' they're playing

now. Stand still."

"Will the King die if I move

about and what was in the wee

gold box? Was it chocolates?"

says she.

"No," say I. "It was his conge."

"Oh! all the same Amah chows?"

"No but - - - for Heaven's

sake Janet, give the wean

a sweetie to wrap her

tongue around. Now, Jeanie,

no' another word. I'll tell ye

all about Shylock in bed the

morn'n morning."

Aye, I was annoyed at the

time but when I come to think of

value on concrete tabulati

being only a wean how could she

be expected to save the differ-

ence between the things that

interest "this muddy vesture of

decay", and that which in

Harmony is wi' immortal souls?

Aye, I sometimes think that

we're too much taken up wi' and

too easily impressed by the

works of man. We see the

Pyramids and exclaim wi' bated

breath "How marvellous". We

look at the Forth Bridge and

are awe-struck, "How wonder-

ful". How few of us passing

through Statue Square this past

month have found fresh inspira-

tion at the sight of the pinky

purply mass of bloom? How

many have accorded it the

same indifferent "Ah, yes, very

pretty."

We sit in offices and houses

and struggle with man-made

things and then we wonder that

we become narrow and un-

interesting and somewhat dull.

Nature plays and paints her

endless, everchanging and won-

derful story day and night and

we have only to walk out under

the sky to see and learn new

delights for ourselves.

We admit this in theory but we

do not act upon it. We all the

time feel the sharp edge of

Shylock's knife and in our cursed

imagination see the life blood flow

from the severed arteries and

think impotently of disinfectants

and a motor ambulance and

naturally in the process leave out

of account the floor of heaven

thick inlaid wi' the patines of

bright gold.

The mistake is we put a higher

value on concrete tabulati

knowledge such as can be referred

to any day by any one of us. We

think less of the mind which can

be deepened and widened and

filled wi' light and colour. The

decay", and that which in

Harmony is wi' immortal souls?

How many big folks in yon

audience saw farther than the

discomfiture of the Jew and the

comedy of the rings?

only too often a tolerant smile.

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EARLIER TELEGRAMS.

THE COAL TROUBLE.

London, April 25.
Mr. A. J. Cook, a member of the Miners' Executive, addressing the Westham transport workers, said the miners were leaving the Triple Alliance until it was reorganised and remodelled and the men at the bottom and not the top were able to rule it.

Efforts to discover a basis of settlement of the coal dispute were renewed this morning, when the coal owners and miners' executive jointly conferred with the Government at the Board of Trade. The conference discussed the possibilities of temporary settlement.

It is believed the owners are prepared to advocate a temporary agreement on an area basis for three months, with monthly revisions, whereafter a permanent settlement will operate, embracing a standard wage and standard profit. This proposal represents a compromise between the miners' national basis and the owners' district basis.

THE REPARATIONS QUESTION.

London, April 25.
Commenting upon Germany's latest move *Le Temps* recalls Bismarck's own words after France's defeat in 1871: "If France does not pay we will do like caterpillars upon a tree and devour district after district until France also dies." *Le Temps* writes that France, while having no intention of applying the Bismarckian method, certainly means to get her due.—*Vale*.

Washington, April 25.
The German counter-proposals have been received but details have not yet been divulged.

London, April 25.
Mr. Lloyd George and M. Briand in a further conversation at Hythe this morning cleared up the remaining points of the French proposals. The new German note has not been received. Mr. Lloyd George went to London after taking cordial farewell of M. Briand, who went to Paris at noon.

New York, April 25.
The *Times* Washington correspondent learns that if the German proposals are considered to afford a proper basis for discussion there will be a conference between the Allies and Germany whereat the United States will be represented, not as umpire but in order to endeavour to bring both sides to an agreement.

TWO PRINCES AT MALTA.

Malta, April 25.
At last night's official dinner the guests included Prince George, the King's fourth son, all the heads of the civil, naval and military establishments. The Japanese Crown Prince is now leaving for Gibraltar to-morrow morning. The Census of Malta and its dependencies was taken last night, necessarily including the Japanese Crown Prince and Prince George.

LORD DERBY EXPLAINS.

London, April 25.
Lord Derby states it is untrue that he went to Ireland on a Government mission or at the invitation of anybody in Ireland. It was purely a private visit on his own initiative.

THE AUSTRIAN TYROL.

Vienna, April 25.
The earliest figures of the plebiscite taken to decide the fate of the Tyrol indicate that a majority of eight per cent. favour union with Germany.

H. B. WARING CO.

"Romeo and Juliet"
To-Night.

An old favourite, "She Stoops to Conquer," was presented by the H. B. Waring Company at the Theatre Royal last night, and was immensely enjoyed. All the parts were admirably taken, Mr. Charles Quartmaine and Mr. Frederick Annerly shining particularly well.

The Company has certainly proved itself the most popular and capable of any body of its kind that has visited Hongkong in recent years. Both in the excellence of the acting we have seen and the perfection of the stage mounting of the plays nothing finer has been seen out here. The whole atmosphere of the productions has that deft touch that gives a breath of home, so to speak—and that surely is what we need from English companies visiting these outposts of the Empire.

That Mr. Waring's experience of the East has stood him in good stead is obvious from the distinctive plays he has brought us—so varied in their styles—and it has been delightful to make friends again with some of these favourites, correctly advertised as "famous plays."

That Shakespeare has still a charm for the present workaday playgoer was evidenced by the enthusiastic reception given to the Company's production of "The Merchant of Venice," some wonderfully fine acting being witnessed; and we shall be much surprised if the "House Full" boards are not much in evidence to night for the production of "Romeo and Juliet." Travellers who have seen the production tell us that it surpasses anything in the Company's repertoire. This is difficult for us to believe when we reflect upon the excellence of all the shows, but an added interest is given to the performance by the fact that the whole strength of the company is used, Mr. Waring himself essaying Romeo to Miss Sherwin's Juliet. We have known Mr. Waring in the past as a splendid actor and it is satisfactory to know that the responsibilities of management are not entirely depriving the stage of his acting. We await the production with the keenest interest, having heard such eulogistic comments upon it.

CORONET THEATRE.

A Handy Villain.

Robert McKim, who gives one of the most powerful character delineations in his silver-sheet career as "Hugh Gordon" in "The Money Changers," Benjamin B. Hampton's great photodrama of New York life (commencing at the Coronet Theatre to-morrow) contributed something other than his histrionic art to the picture. In his magnificent home at Beverly Hills, California, he has an Oriental room, in which all fittings are Chinese, Japanese, Turkish, or Persian. One of the rarest collector's pieces was a bronze-gold Chinese hanging gong. This was loaned by Mr. McKim for use in the splendid Chinese apartment "set" of the picture.

The photoplay used the underlying theme of the novel. Mr. Hampton as a magazine editor in New York was greatly interested in Upton Sinclair's novel while it was being written. Its enormous sale when published, and the sensation it created, was prophesied by him. When years later, Mr. Hampton changed his activities to the picture field and became a famous producer, he got Mr. Sinclair to take the elements of the novel he had especially admired and make another novel length story, written expressly for the screen.

Mr. Hampton believed that there was picture material of wonderful power and appeal in the story. Working with Mr. Sinclair he brought out character and colour and photodramatic structure to the narrative. A wonderful background of mystic Oriental splendor, rich, luxuriant and colourful, representing New York's inner China-town, was used as a setting for some of the most thrilling plot elements.

The story is rich, colourful, thrilling and intensely dramatic, yet filled with humour and love interest of the sort that appeals to every real human being, and calls forth the best that is in one. One of the strongest all-star casts assembled in a motion picture production make real life characters of the story people.

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LAWN TENNIS.

Ng Sze-kwong Still
Champion.

The final in the Open Tennis Singles Championship of the Colony went to Ng Sze kwong for the fourth year in succession. Playing against M. K. Lo yesterday, he won by three decisive sets 6-2, 6-1, 6-2. The result was foreseen, for it was thought that Ng would have to meet a very redoubtable opponent to concede his place at the head of the tennis players, his showing in yesterday's match indicating unshaken confidence in his ability of keeping the other player well in hand. On the other hand, Lo played a good game, and though it was easy to forestall the result as the match progressed, some really good rallies, particularly in exchanges of hard drives, drew from the spectators merited approbation. Mr. H. G. Nesbit was the referee.

Opening brilliantly in the first set, the champion took the first two games, and the next one after a hard driving bout in mid-court. Lo took the fourth game, but missed a splendid opportunity of adding another one by a stroke misdirected against the side-line. The next game however went to him, and Ng responded by taking the next two games finishing the set with a well-judged shot over the net which Lo failed to pick up.

In the next set, Lo, by reason of several inaccuracies, lost the major points to Ng who won by 6-1. Lo found the net several times in an attempt to fall in with his opponents' tactics.

The last set was a fast one. Lo missed an easy hit, and his opponent's drives were of a tricky character. The games went 3-2, against Lo who should have equalised, but failed to do so. Drives near the net resulted in the decisive games going to Ng who won by 6-2.

PASSENGERS DEPARTED.

Per s.s. Golden State for Shanghai.—Mr. I. P. Allen, Mr. P. M. Anderson, Mr. E. Baud, Mrs. H. V. Bernard, Mr. J. N. Boyd, Mr. Chan Fook, Mrs. Fok Ying and 4. s.v.s., Mr. and Mrs. E. J. Campbell and s.v.s., Mr. H. I. Cone, Miss E. Cone, Master Harry Cone, Mr. and Mrs. G. H. Daniels, Mr. Francis Tse Yat, Mr. A. A. Fish, Mr. and Mrs. N. H. Hopkins, Master N. H. Hopkins Jr., Mr. and Mrs. J. B. Hawley, Mr. H. Henderson, Mr. A. L. Heath, Mr. S. G. Kirkland, Mr. and Mrs. F. M. Killam, Miss K. Killam, Mr. and Mrs. M. E. Lautman, Mr. S. G. Lee, Mr. E. Labansat, Mrs. Wm. Meinel, Mr. D. McDonald, Mr. H. M. H. Nomazee, Mr. Peter Leong Hingkee, Miss M. Pratt, Mrs. P. H. Rolfe, Mr. C. F. Rehnberg, Miss M. O. Rourke, Miss M. Rasmussen, Mr. and Mrs. J. M. Rogers, Mr. A. Sutermeister, Mr. and Mrs. Max Shoop, Mr. W. M. States, Mr. J. M. Wilcox, Mr. Wong Kwong Tin, Mr. and Mrs. P. N. Wilkins, Mrs. Auy Ty, Masters Ng Kee Juan, Master Ng Kee Cheong, Master Ng Kee Hor, Master Ng Kee Being.

For Yokohama, Mrs. L. Algarie, Miss R. Velosa.
For Honolulu, Mr. and Mrs. E. W. Fahlgren, Father P. A. Quinn.
For San Francisco, Mr. and Mrs. Louis A. Arthur, Mr. and Mrs. M.

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ARE TRADE UNIONS
ILLEGAL?Mr. Justice Eve Revives An
Old Controversy.

The old controversy about the legality of trade unions was revived recently by a judgment of Mr. Justice Eve in the Chancery Division of the High Court.

He dismissed, with costs, actions brought by workmen at Port Sunlight against the Amalgamated Society of Carpenters, Cabinet Makers, and Joiners, and the General Union of Operative Carpenters and Joiners, on the ground that trade unions were illegal combinations.

An injunction was sought to restrain the two unions from expelling plaintiffs from membership because of their participation in Messrs. Denner Bros' co-partnership scheme.

In dismissing the actions the judge said both unions were illegal combinations at common law, and, therefore, no action could be brought against them to enforce conditions of employment. The actions, he said, had come under that category.

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he must tell you things by signs. And so when you see his hands going often to his mouth, and find him cross and irritable and unable to get to sleep when he should, it means that he is having trouble with his teething.

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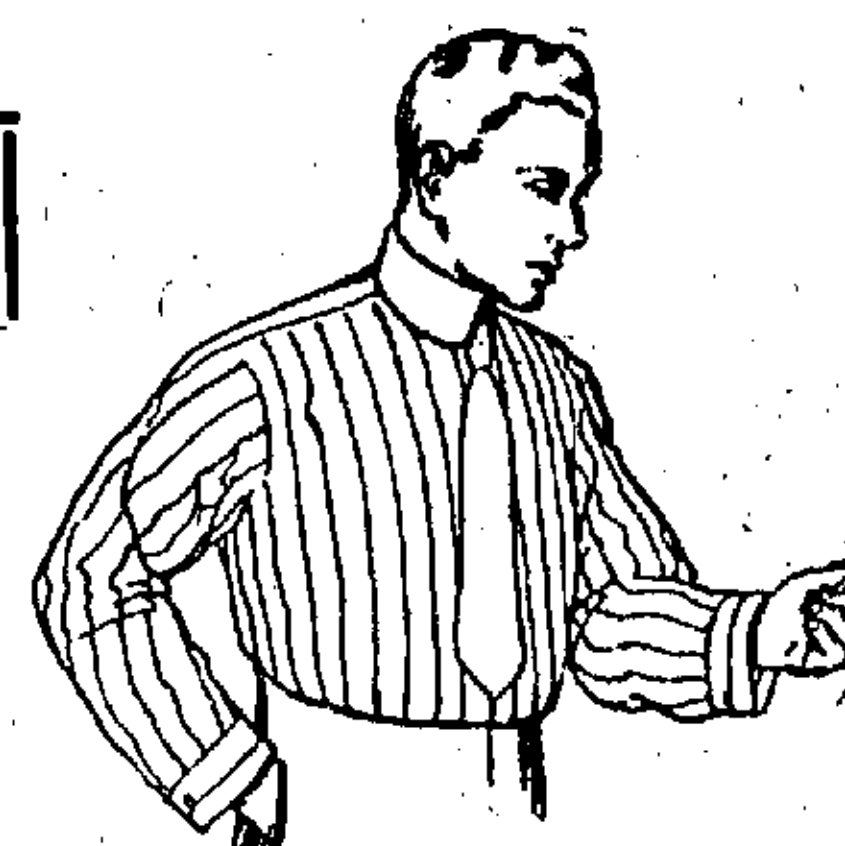
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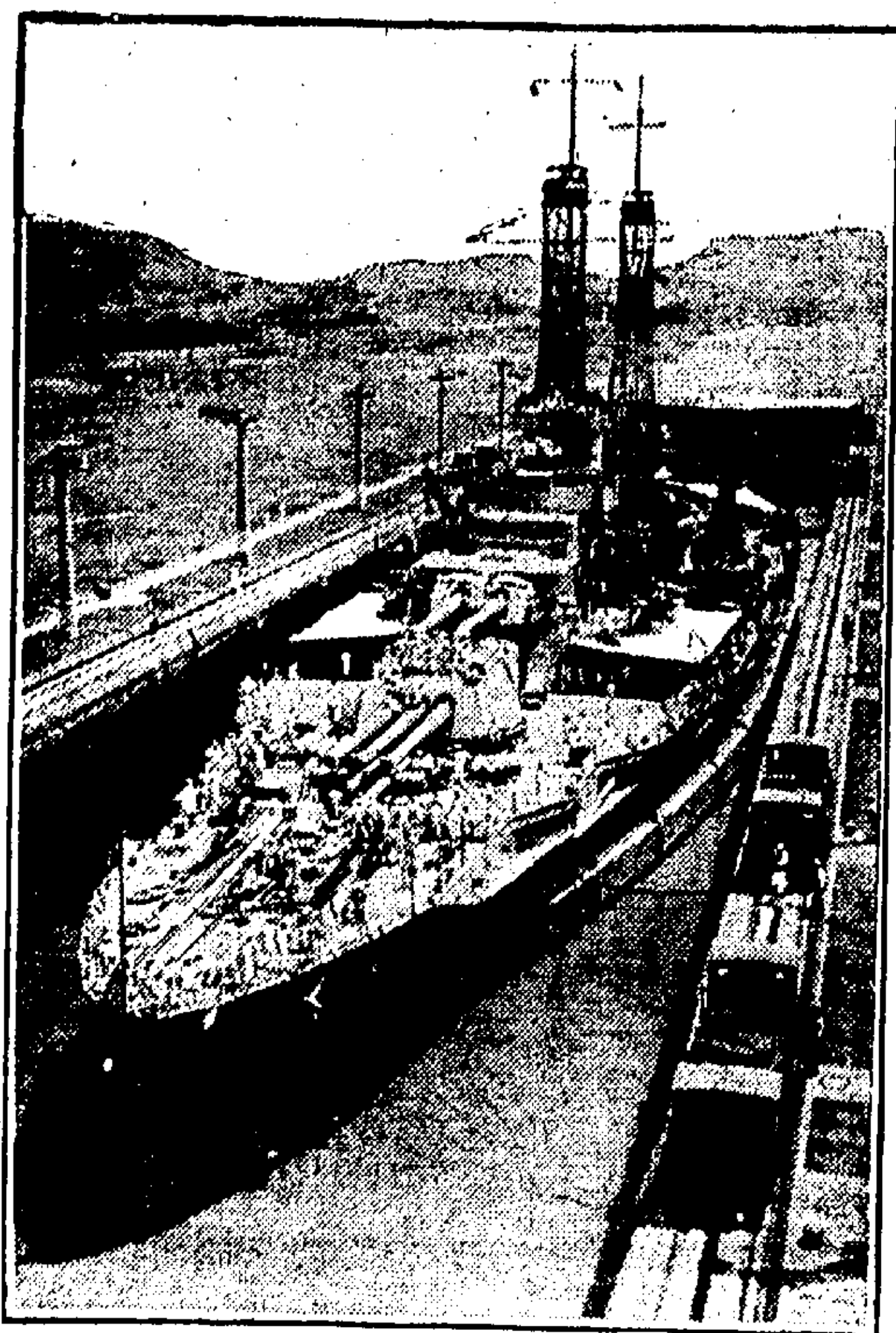
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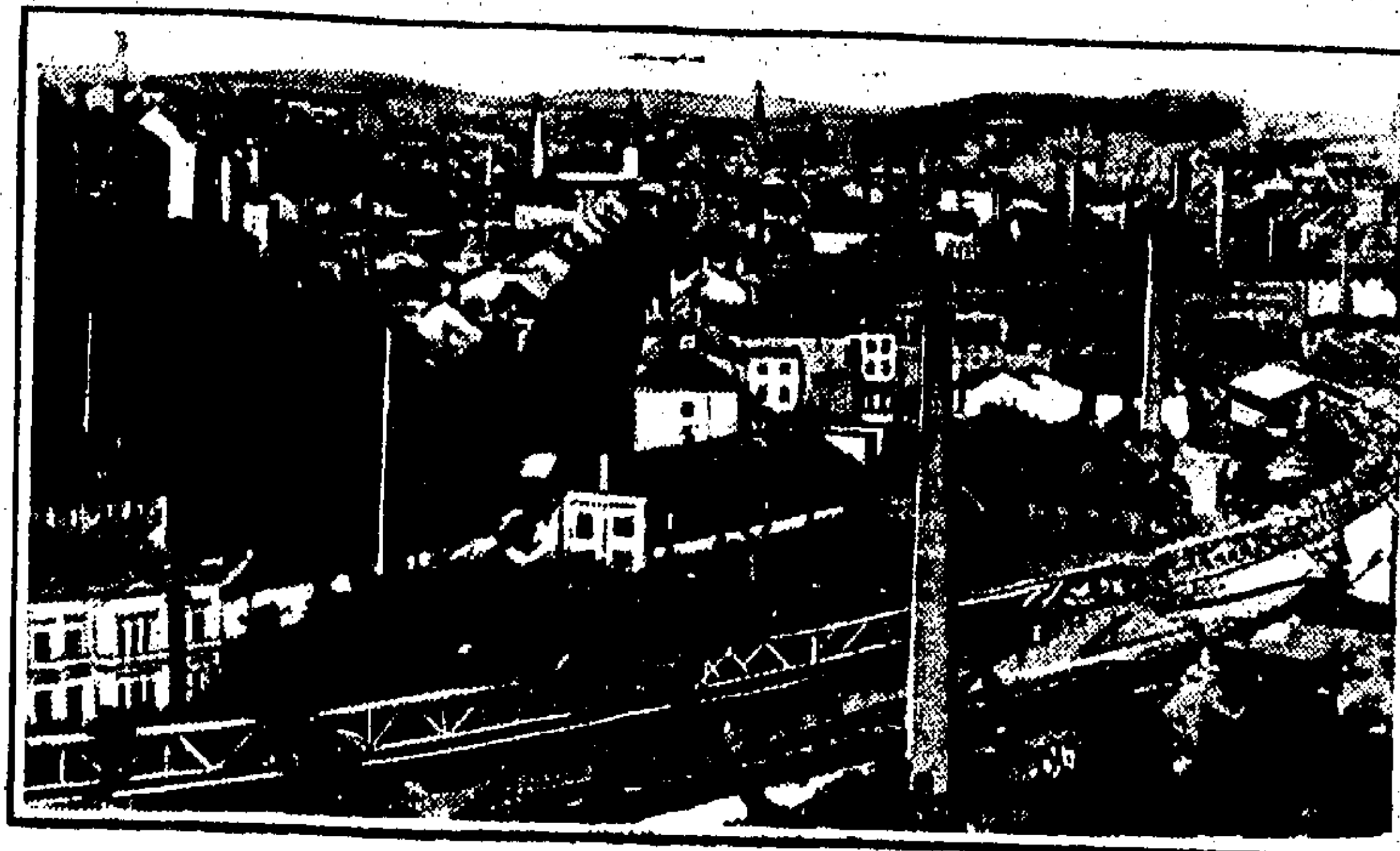
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CAMERA NEWS



The picture shows the U. S. S. Arizona going through the Miraflores locks (Panama Canal) without much room to spare.



Here's a photograph of Elberfeld, Germany, just east of Dusseldorf, in the Ruhr district. This industrial town, with huge stacks rising everywhere, is typical of the Ruhr district, which the Allies may occupy.



Miss Alexa Stirling, American golf champion, who is to compete in the British and French championships.



Enrico Caruso, his wife and son, Enrico Caruso, Jr.



Countess Ancaster, whose husband has just been made Lord Lieutenant of Rutlandshire.



Five hundred years ago Slegmund Waan founded a home for aged men in Wunsiedel, Bavaria. He made it a condition that everyone entering the home should wear the same style cloak and hat and cut his beard the same way. These conditions are still complied with, as the above photo shows.

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STEAMERS.	SAILING DATE.
"MELVILLE DOLLAR" ... VIA PANAMA	MAY 16TH.
"M. S. DOLLAR" ... VIA SUEZ	MAY 25TH.
FOR VANCOUVER.	
"MELVILLE DOLLAR" ...	MAY 16TH.

Through Bills of Lading issued to all Over Land Common Points in the United States and Canada.

For Particulars and Rates apply to—

THE ROBERT DOLLAR Co.

GENERAL POST OFFICE BUILDING

THIRD FLOOR

TEL. 792.

795.



Operating following U.S. Shipping Board Steamers.

PASSENGER & FREIGHT SERVICE.

FOR MANILA.

S.S. Wenatchee Sailing May 3rd.

VICTORIA, VANCOUVER, SEATTLE.

Calling Shanghai, Kobe and Yokohama.

From Hongkong. Arrive Seattle.

S.S. Wenatchee	May 14.	June 3.
Edmore	May 24.	July 10.
Wenatchee	July 25.	Aug. 16.
Keystone State	Aug. 13.	Sept. 2.

FOR PORTLAND DIRECT.

Calling Kobe & Yokohama.

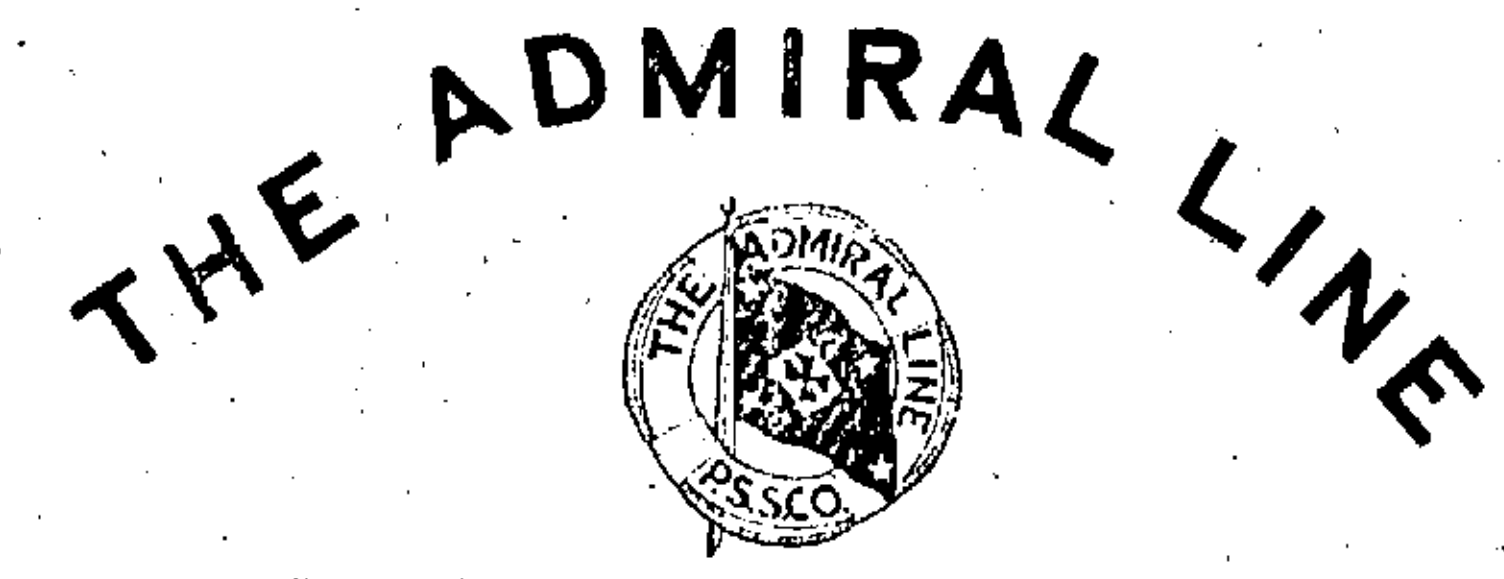
S.S. Montague	(Freight only)	April 29.	June 4.
Abercos	For Manila	May 23.	
Abercos	Shanghai, Kobe and Yokohama	June 2.	

Through Bills of Lading issued to Overland common points

Passengers and Freight Particulars.

THE ADMIRAL LINE

Telephones 2477 & 2478. 5th Floor Hotel Mansions.



THE PACIFIC STEAMSHIP CO. REGULAR SERVICE

To & From

SAIGON SINGAPORE SUMATRA JAVA PORTS.

OPERATING THE FOLLOWING U.S.S.B. STEAMERS

LAKE FARRAR	May 2.	LAKE ONAWA	May 19.
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Through bills of lading issued to all United States, Pacific Coast and Overland Points.

For full Particulars and Rates Apply to—

THE ADMIRAL LINE.

5th FLOOR HOTEL MANSIONS BUILDING 1.

Tel. 444: Admiralty. Tel. 2477 & 2478.

SERVICE TO UNITED STATES.

FOR NEW YORK and BOSTON.

WYTHEVILLE	About May 4th.
WYNAH	About June 2nd.

For freight space and particulars apply to—

BARBER STEAMSHIP LINE INC.,

THE ADMIRAL LINE.

AGENTS.

Telephones 2477 & 2478. 5th floor, Hotel Mansions.

WATERHOUSE LINE.

REGULAR TRANS-PACIFIC FREIGHT SERVICE

Operating U. S. Shipping Board steamers

Between

SEATTLE-TACOMA-VICTORIA-VANCOUVER

and

CHINA, JAPAN and PHILIPPINE ISLAND PORTS.

"WEST JESTER" 15th May.

Further sailings to be announced later.

Through B/Ls issued to all Overland Common points in U.S. and Canada.

For rates and full particulars apply to

FRANK WATERHOUSE & CO.

1st Floor, Hotel Mansions.

Telephone 3507.

PACIFIC SHIPPING.

NEW YORK DIRECT.

Joint service of the

"BLUE FUNNEL" LINE

(Ocean S. S. Co., Ltd., & China Mutual S. N. Co., Ltd.)

AND

AMERICAN & MANCHURIAN LINE

(Ellerman & Bucknall S. S. Co., Ltd.)

Sailings from Hongkong.

BOSTON & NEW YORK. "CITY OF DUNKIRK" 26th April.

"KNIGHT COMPANION" 13th May.

Steamers proceed via Suez Canal or Panama Canal at Owners' option.

Subject to change without notice.

For freight and particulars apply to

BUTTERFIELD & SWIRE OR THE BANK LINE, LD, HONGKONG.

HONGKONG & CANTON

REISS & CO.

CANTON

HONGKONG, CANTON & MACAO STEAMERS.

JOINT SERVICE OF THE HONGKONG, CANTON AND MACAO STEAMBOAT CO., LTD., AND THE CHINA NAVIGATION CO., LTD.

HONGKONG-CANTON LINE.

Sailings:—To Canton daily at 8 a.m. (Sundays excepted) & 10 p.m.

From Canton daily at 8 a.m. (Sundays excepted) & 5 p.m.

SERVICE OF THE HONGKONG, CANTON & MACAO STEAMBOAT CO., LTD.

HONGKONG-MACAO LINE.

To Macao—Daily at 8 a.m. and 2 p.m. (Sundays at 9 a.m.)

From Macao—Daily at 8.00 a.m. and 2 p.m. (Sundays at 5 p.m. only).

Further information may be obtained at the Coy's Office, Hotel Mansions

or from Messrs. Thos. Cook & Son, Booking Agents, Hongkong.

UNCLAIMED TELEGRAMS.

THE GREAT NORTHERN TELEGRAPH COMPANY, LTD.

The following Unclaimed Telegrams are lying here:—

Rohjohn Hongkong Hotel, from Shanghai.

Paladium, from Kobe.

Reid, Hongkong Club (4), from Kobe.

Philabank, from Shanghai.

Gaendako, from Osaka.

Sackon, from Omata.

Young Size Esq. 94 Hollywood Road, 1st floor, from Amoy.

Thongyak, from Shanghai.

Seewesong, from Amoy.

Manwoo, from Shanghai.

Yuenchingtai, from Shanghai.

Chengsinam, 53 Connaught Road Central, from Shanghai.

Loman 16 Morrison Gap Road, from Shanghai.

Kwongzontai, from Shanghai.

Yuentifu Great Eastern Hotel, from Shanghai.

Naochowfu Deinghunghwoke Siyien Street, from Tokio.

TH. KRING.

Superintendent.

Hongkong, April 21, 1921.

EASTERN EXTENSION AUSTRALASIA & CHINA TELEGRAPH CO.

Asanoaondo, from Taipei.

Bitley Hongkong Hotel, from Shanghai.

Brando Care Taggart Kremlin, from Manila.

Godsil care S.S. Venezuela (2) from Shanghai.

Jessie Hughes Statesbank, from Hanoi.

Santon Passenger Amazone care of Messagerie, from Manila.

Tyree, from Perthwa.

M. E. F. AIREY.

Superintendent.

Hongkong, April 14, 1921.

KOREAN STEAMSHIP LINE.

The Osaka Shosen Kaisha has now determined to extend the Keelung-Singapore line subsidised by the Government-General of Korea, to Sumatra and has already obtained the sanction of the Government-General.

The Shisen-maru, and Kishu-maru will operate the extended line.

WORLD OF SPORT.

The Hon. F. S. Jackson says cricket is played with the bat, and ball; if you start playing cricket with pen and ink you are certain to make a mess of it.

President Harding is to have a private golf course for his own use. It is to cost £80,000, and is to be provided by two millionaire friends.

Joe Beckett is not going to America till the end of May. He is willing to meet Boy McCormick for £1000 a side, and he will give Bonbardier Wells and Frank Goddard matches for £500 or £1000 a side.

Tom Williamson has completed 25 years' service as professional to the Notts Golf Club, a remarkable record, considering that he was only 41 years old in February. He has played in 24 Open Championships.

Mr. W. W. Armstrong, captain of the Australian cricket team to visit England this year, prophesies that the Australians will defeat England in the forthcoming tour almost as easily as they did in the antipodes.

G. M. Butler, the Cambridge University athlete, won the 100 yards race in 10 1-5 at the University sports, and also the quarter in 50 3-5. G. B. D. Rudd, the Oxonian, won the same races at the Oxford meeting in 10 1-5 and 50 1-5.

Playing with Mr. E. Trevor Luff, of Swansea, on the Pennard Club's course, Gus Faulkner, the local professional, held his tee shot at the fourth. His opponent, who had a stroke here, put his tee shot within a foot of the pin and sank his putt, so that he actually halved the hole in one. Hard luck on Faulkner.

England's famous hockey centre-forward, S. H. Shoveller, is about to retire. On no fewer than thirty five occasions has he played for England, and he has never failed to score in an international match, his total of goals in the series being little short of a hundred. He is in his 40th year. His successor is likely to be T. W. Mansergh, Cambridge University, another great player.

Alexander Marling, who since 1911 has been professional to the Royal Aberdeen Golf Club has received an appointment in a similar capacity with the Regina Club, Saskatchewan. Marling won the Scottish professional championship at Cruden Bay in 1913, and in the same year played in the Scottish inter-team against England. In the course of his golfing career he has attained the unique feat on six occasions of holing in one stroke. While serving with the 4th Gordon Highlanders in France he lost the sight of the left eye, but his abilities as a coach and player have not diminished.

THE HONGKONG & WHAMPOA DOCK CO., LTD.

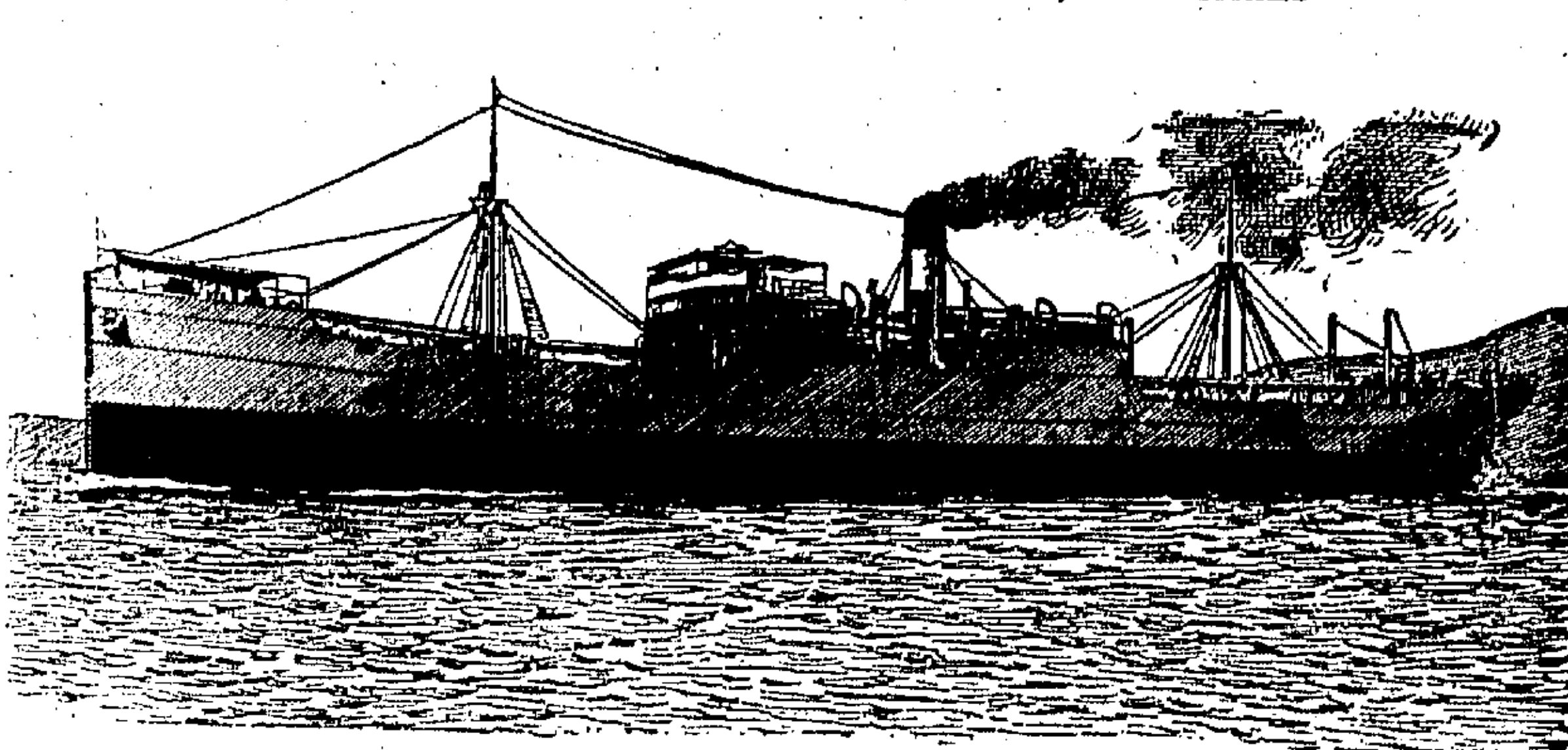
TELEGRAPHIC ADDRESS "MANIFESTO" HONGKONG

Codes Used: A1; A.B.C. Fifth Edition Engineering, First and Second Edition;

Western Union and Watkins

Lock Owners, Ship Builders, Marine and Land Engineers, Boiler Makers.

Iron and Brass Founders, Forge Masters, Electricians



S. S. "AMBATIELOS" (ex "WAR TROOPER") 8,240 tons D.W.; 5,195 ton gross

Built and engined by The Hongkong & Whampoa Dock Co., Ltd.,

to the order of the British Government.

Please Address Enquiries to the Chief Manager

R. M. DYER, B.Sc., M.I.N.A., KOWLOON DOCK HONGKONG

Shipping to Europe, Australia, and other Ports

P. & O.-BRITISH INDIA, APCAR AND EASTERN & AUSTRALIAN LINES.

(COMPANIES incorporated in ENGLAND)

STRAITS & BURMA, CEYLON, INDIA, PERSIAN GULF, WEST INDIES, MAURITIUS, EAST & SOUTH AFRICA, AUSTRALASIA, INCLUDING NEW ZEALAND & QUEENSLAND PORTS, RED SEA, EGYPT, EUROPE, ETC.

PENINSULAR & ORIENTAL SAILINGS (South)

S.S.	Tons	From Hongkong (about)	Destination
DEVANHA	8,000	27 Apr. 3 p.m.	London & Antwerp.
SUDAN	7,000	29th Apr.	M's, London & Antwerp.
DILWARA	5,378	10th May	Spore, Colombo & B'bay.
NAGOYA	7,000	13th May	M's, London & Antwerp.
PLASSY	7,400	11th July	M's, London & Antwerp.

BRITISH INDIA-APCAR SAILINGS (South)

TAKADA	7,000	9th May	Calcutta via Singapore, Penang & Rangoon.
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EASTERN & AUSTRALIAN SAILINGS (South)

KANOWNA	7,000	6th May	McHoune via Sandakan, Thursday Island, Townsville, Brisbane and Sydney.
ST. ALBANS	5,000	25th May	

* Calls Hoilo Omits Sandakan.

SAILINGS TO SHANGHAI & JAPAN.

DILWARA	5,378	27 Apr. noon	Shanghai only.
JAPAN	6,000	28 Apr. 9 a.m.	Amoy, Shanghai & Kobe.
ST. ALBANS	5,000	7th May	Japan direct.

All dates are approximate and subject to alteration without notice.
WIRELESS ON ALL STEAMERS.

Parcels measuring not more than 24ft. X 2ft. X 1ft. will be received at the Company's Office up to noon on the day previous to sailing.

For Passage Rates, Handbooks, Freight, etc. apply to
MACKINNON, MACKENZIE & CO
22, Des Voeux Road Central Agents.

N. Y. K. NIPPON YUSEN KAISHA.

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

SEATTLE & VICTORIA or VANCOUVER via Manila, Shanghai and Japan ports.

Cargo to Overland Points U.S. in connection with Great Northern, Northern Pacific, and Chicago, Milwaukee & St. Paul Railways.

SUWA MARU ... Friday, 6th May, at 11 a.m.

FUSHIMI MARU (Omitting Manila) Tues., 31st May at 11 a.m.

KATORI MARU ... Friday, 17th June, at 11 a.m.

LONDON & ANTWERP via Singapore, Penang, Colombo, Suva, Port Said & Marseilles.

INABA MARU ... Friday, 29th April, at 11 a.m.

KAMO MARU ... Friday, 13th May, at 11 a.m.

IYO MARU ... Friday, 27th May, at 11 a.m.

HAMBURG, LONDON, HULL & ROTTERDAM.

MATSUYE MARU ... Friday, 29th April.

LIVERPOOL & MARSEILLES via Suez.

MELBOURNE & SYDNEY via Manila, Zamboanga, Thursday Island, Townsville & Brisbane.

AKI MARU ... Tuesday, 17th May, at 11 a.m.

TANGO MARU ... Tuesday, 21st June, at 11 a.m.

NEW YORK via Suez.

YAMAGATA MARU ... Middle of May.

SOUTH AMERICAN PORTS via Cape.

KAWACHI MARU ... Beginning of May.

BOMBAY & COLOMBO via Singapore.

HAKATA MARU ... Tuesday, 3rd May.

CALCUTTA & RANGOON via Singapore & Penang.

TOSA MARU ... Thursday, 5th May.

JAPAN PORTS—Nagasaki, Kobe & Yokohama.

TANGO MARU ... Tuesday, 17th May, at 11 a.m.

SHANGHAI, KOBE & YOKOHAMA.

ATSUTA MARU ... Wednesday, 27th April, at 11 a.m.

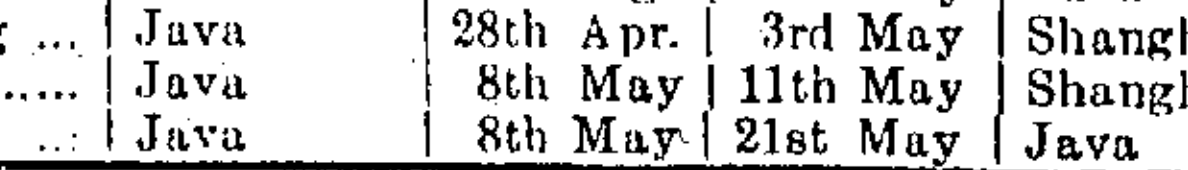
LIMA MARU ... Tuesday, 27th April.

MALACCA MARU ... Friday, 29th April.

For further information apply to—**NIPPON YUSEN KAISHA.**

S. YASUDA, Manager.

JAVA-CHINA-JAPAN LIJN.

Regular Fortnightly Service between
JAVA, CHINA and JAPAN.

Steamer	From	Expected on or about	Will leave on or about	For
Tjisalak	Java	loading	3rd May	Java
Tjiluwong	Java	28th Apr.	3rd May	Shanghai
Tjikini	Java	8th May	11th May	Shanghai
Tjileboet	Java	8th May	21st May	Java

"The steamers are all fitted throughout with electric light and have accommodation for a limited number of saloon-passengers. All steamers carry a duly qualified surgeon. Cargo taken at through rates to all ports in Netherlands-India and Australia."

ALSO OPERATING

JAVA PACIFIC LIJN.
NEXT SAILING.

Steamer	From	Expected on or about	Will leave on or about	For
Tjisondari	San Francisco	8th May	13th May	Java
Gorontalo	Java	13th May	14th May	San Francisco.

Through Bills of Lading issued to U.S.A. and Canadian Overland Points.

For Freight and Passage apply to the

Java-China-Japan Lijn.
York Buildings.
Telephone No. 1574.

Shipping to Europe, Australia, and other Ports.

DODWELL & CO., LTD.

STEAMSHIP SERVICES.

Regular Sailings to
FOR NEW YORK and or BOSTON.

S.S. "BOWES CASTLE"

Sailing on or about 15th May.

LLOYD TRIESTINO.

BRINDISI, VENICE & TRIESTE.

Taking cargo on through Bills of Lading for Levant, Black Sea and Danube Ports.

FIUME having been re-opened for traffic, cargo is also accepted for this port on through B/Lading.

S.S. "PERSIA" Sailing on or about 15th May.

FOR SHANGHAI.

S.S. "NIPPON" Sailing on or about 10th May.

Passengers Luggage can be insured at the office of the Agents

NATAL LINE OF STEAMERS.

Taking cargo on through Bills of Lading for South African Ports, with transshipment at CALCUTTA, in conjunction with the Indo-China Steam Navigation Co., Ltd., and Apar Lines.

For Freight or Passage on any of the above Lines apply to—

DODWELL & CO., LTD., Agents.

AUSTRALIAN ORIENTAL LINE.

HONGKONG TO PHILIPPINES & AUSTRALIAN PORTS.
SAILING (SUBJECT TO ALTERATION).

Steamer	Arrives Hongkong from Australia	Leaves Hongkong for Australia
CHANGSHA via Manila	In Port	28 April, at 11 a.m.

This steamer is fitted with Refrigerating machinery, ensuring a plentiful supply of ice, fresh provisions etc. and has superior accommodation with Electric Light throughout and Electric Fans in the State-rooms. A duly qualified Doctor is carried. Reduced Fares Cargo booked through to all Australian, New Zealand and Tasmanian ports.

For Freight and Passage apply to

Butterfield & Swire.

Telephone No. 36. Agents.

"ELLERMAN" LINE.

(ELLERMAN & BUCKNALL STEAMSHIP CO., LTD.)

JAPAN, CHINA & STRAITS

TO

UNITED KINGDOM & CONTINENT.

Steamer	Sailing
LONDON, AMSTERDAM, ROTTERDAM & HAMBURG	"KASENGA" 5th May.

For particulars of sailings shippers are requested to approach the undersigned.

Subject to change without notice.

THE BANK LINE, LTD.,

or to REISS & Co. Canton General Agents.

GLEN AND SHIRE

JOINT SERVICE OF STEAMERS.

U.K., STRAITS, CHINA & JAPAN Service.

OUTWARDS.

Vessel	Due Hongkong.
"GLENGYLE"	9th May.

HOMEWARDS.

Vessel	Leaves Hongkong.	Discharges.
"GLENIFFER"	about 28th May.	GENOA, LONDON & R'DAM.

Movements are subject to change without notice.

For freight or further particulars please apply to—

JARDINE, MATHESON & CO., LTD.

AGENTS: THE GLEN LINE, LTD.

Telephone No. 215, sub-ex. 23 and 3696

CHINA-AUSTRALIA MAIL S.S. LINE.

FOR AUSTRALIAN PORTS VIA MANILA & SANDAKAN.

S.S. "VICTORIA" Sailing on 3rd May.
S.S. "HWAH PING" Sailing on 13th May.

For Freight and Passage apply to—

THE CHINA & AUSTRALIA S.S. CO. LTD.

Agents. 113, Connaught Road Central. Tel. 3307.

COASTAL SHIPPING.

INDO CHINA STEAM NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION.

Destination	Steamer	Sailing
HAIPHONG via Hoihow	Taksang	Wed., 27th Apr. at 10 a.m.
SANDAKAN	Hinsang	Wed., 27th Apr. at noon.
SHANGHAI via Swatow	Wingsang	Fri., 29th Apr. at d'light.
SHANGHAI	Hopsang	Fri., 29th Apr. at d'light.
MANILA	Loongsang	Fri., 29th Apr. at 3 p.m.
BANGKOK via Swatow	Teosao	Sun., 1st May at d'light.
SHANGHAI via Swatow	Kwongsang	Sun., 1st May at d'light.

CALCUTTA LINE—This Line now affords regular sailings to Calcutta, Penang and Singapore. Return from Calcutta steamers proceed via Straits and Hongkong to Japan occasionally calling at Shanghai.

All steamers have excellent passenger accommodation, are fitted with Electric Light & Fans and carry a fully qualified Surgeon.
SHANGHAI LINE—Sailings approximately every five days between Canton and Shanghai, sometimes calling at Swatow. Through tickets can be obtained and through Bills of Lading are issued all to Northern and Yangtze Ports via Shanghai.

MANILA LINE—A weekly service is maintained with Manila by vessels with good passenger accommodation, sailings from both ports every Friday.

HAIPHONG LINE—Sailings approximately weekly for passengers and cargo, calling at Hoihow when inducement offers.

BORNEO LINE—One sailing per month between Hongkong and Sandakan by a steamer having up-to-date accommodation for passengers.

Cargo taken on through Bills of Lading for Kudat, Jesselton Labuan, Tawao and Lahad Datu.

TIENSIN LINE—A regular service is run from March to Nov. between H'kong & Tientsin calling at Weihaiwei & Chefoo.

BANGKOK LINE—A weekly service is provided between Hongkong and Bangkok, via Swatow, by four steamers fitted with up-to-date passenger accommodation.

CALCUTTA LINE.

Through Bills of Lading issued to RANGOON, PORT SWETTENHAM & MADRAS & DUTCH EAST INDIES.

For Freight or Passage apply to—

JARDINE MATHESON & CO., LTD.
General Managers.

Telephone No. 215.

C. N. C.

CHINA NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION.

For	Steamers	To Sail
SHANGHAI & HANKOW	Wenchow	27th Apr. at 2 p.m.
SHANGHAI	Soochow	28th Apr. at noon.
W'WEI, CHEFOO & T'SIN Kueichow	Kueichow	28th Apr. at 4 p.m.
WEIHAIWEI, CHEFOO, NEW.		
CH'WANG & TIENSIN	Fuichow	29th Apr. at 4 p.m.
SHANGHAI & TINGTAO	Chenan	30th Apr. at noon.

SHANGHAI LINE.—PASSENGERS, MAILS AND CARGO. Excellent Saloon accommodation amidships. Electric Fans in Saloon and State-rooms. Regular schedule service between Canton, Hongkong and Shanghai (thrice weekly) and Tsingtao (weekly), taking Cargo on through Bills of Lading to all Yangtze, and Northern China Ports. Passengers are Landed in Shanghai, avoiding the inconvenience of transshipment at Woosung.

BANGKOK LINE.—Weekly service to and from B'kok via S'tow.

For Freight or Passage apply to

BUTTERFIELD & SWIRE.

Telephone No. 36. Agents.

Hongkong April, 26, 1921.

DOUGLAS STEAMSHIP CO. LTD.

HONGKONG & SOUTH CHINA COAST PORTS SERVICE.

Regular Service of Fast, High Class Coast Steamers having good accommodation for First Class Passengers. Electric Light and Fans in state-rooms and Saloon and Excellent Cuisine.

For Swatow, Amoy and Foochow and Returns,
(Occupying 9 to 10 days.)

Steamships.	Captain.	Leaving.
Haihong	W. C. Passmore	WED., 27th Apr. at 9 a.m.
Haiching	A. H. Stewart	FRI., 29th Apr. at noon.
Hailoong	W. Couper	TUES., 3rd May at noon.

Arrivals and Departures from the Co's Wharf (near Blake Pier.)

For Freight and Passage, apply to

Douglas Lapraik & Co.,
General Managers.

NANYO YUSEN KAISHA.

(The South Sea Mail S.S. Co., Ltd.)

REGULAR FREIGHT & PASSENGER SERVICES
BETWEEN JAPAN, HONGKONG & JAVA.

FOR JAVA.

Ports of call—Batavia, Samarang, Sourabaya, Macassar and Balikpapan.

S.S. "Macassar Maru" sailing on or about 10th May.

S.S. "Samarang Maru" sailing end of May.

FOR JAPAN.

Ports of call—Mojji, Kobe and Yokohama.

S.S. "Samarang Maru" sailing on or about 3rd May.

S.S. "Borneo Maru" sailing middle of May.

For further particulars please apply to—

K. SUZUKI,
Manager.

No. 5, Queen's Road Central.

SHIPPING NEWS.

MANILA FREIGHTS.
Messrs. Warner Barnes & Co., Ltd., Manila, in their latest circular to hand, state:—No charters of local tonnage reported. The China coast market is dull owing to lack of demand.

THEFTS ABOARD.

The London secretary of the Ship Stewards' Union, replying to Lord Inchcape, states that most of the articles missed on ships, such as cutlery, are taken by passengers, by way of souvenirs, or by coolies.

AUSTRALIAN FREIGHTS TO FAR EAST.

With a view to meeting American competition and to come into harmony with other steamship lines, the Australian Government has ordered a 33 per cent. reduction of freight by Commonwealth steamers for shipments of flour to the Far East.

T. K. K. AS HOTEL PROPRIETORS.
It is reported from Tokyo that the Toyo Kisen Kaisha contemplates spending no less than Y. 20,000,000 on the construction of hotels—one at Tokyo and one at Yokohama, while the Oriental Hotel at Kobe, which is owned by the T. K. K., will probably have two or three stories added.

HIDDEN POWER.

In a recent paper at Home on the subject of "Coal, Oil or Wind?" Mr. C. O. Liljegrin argued that the day of the sailing ship is not over, saying: "There may be many sources of power hidden in this old world of ours, but so far only three have been discovered—fuel, water and wind, and the greatest of these is wind."

MORE IDLE SHIPS.

The Nippon Yusen Kaisha is now conducting investigations respecting the actual condition of its runs in order to regulate the policy of tying up. It is reported that the company has an idea of shortly laying up the Haigo-maru now operating on the Hokkaido Eastern line and two more ships in the course of June.

NOTICE TO MARINERS.

Notice is given that the following further amended position of the wreck of the s.s. Heintah has been obtained from an official survey of the wreck:—From the wreck, South-east Shangtung Promontory Lighthouse bears S. 82° W., magnetic, distant 1.6 miles. The wreck lies in 10½ fathoms of water, with masts only showing above high water.

FREIGHT RATE ON COAL.

There is an increasing tendency owing to the shipping depression for small Japanese ships of which the date of the regular official examination is drawing near, to lie idle, and this is serviceable in adjusting bottoms. As a consequence, the freight rate on coal from Wakamatsu to Yokohama which fell to Y1.65 in January, has increased to Y2.

MOTOR CRUISER CONSTRUCTION IN THE U.S.

Standardization in motor cruiser construction is making great headway in the United States, as now practically every boat-building firm is concentrating largely upon one or two models. This policy is being adopted even for comparatively large vessels. One of the well-known American firms, which has long specialized in cruiser construction, has developed a standard 50-ft. cruiser with some original features, intended to appeal to the average yachtsman.

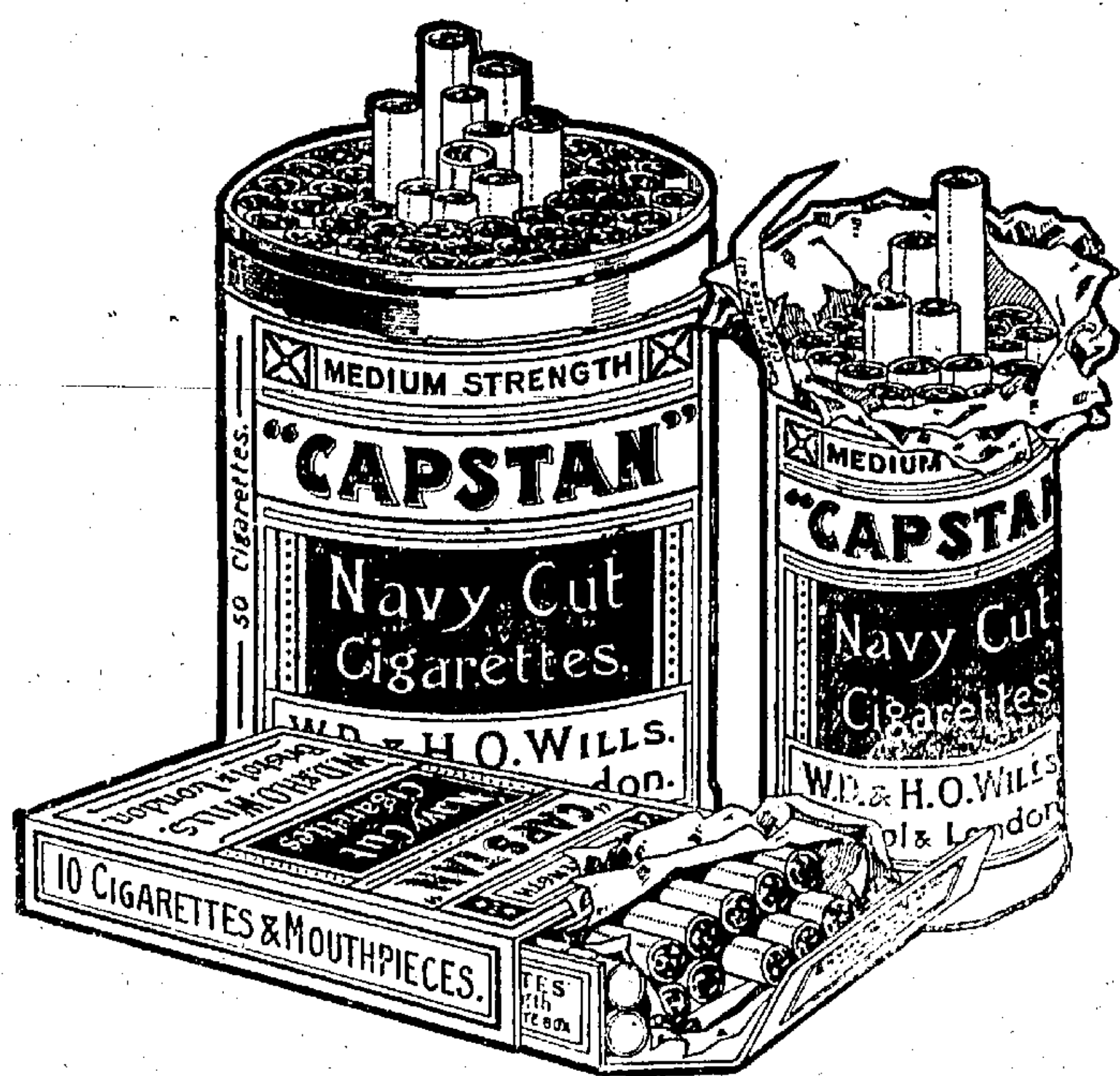
TEA FREIGHTS.

The Nippon Yusen Kaisha and seven other Japanese and foreign shipping companies are now contemplating the acceptability of the demand by consignors of tea for the lowering by 20 to 30 per cent. of the present freight rate of \$10 per ton to America. Some of them express themselves absolutely opposed to the claim. But it seems that most of them are agreed that it is proper to decrease the rate by 20 per cent. or so, as at the present time of the shipping depression \$10 is a little too high as compared with the figure of \$8 the year before last.

JAPANESE BANKER'S SHIPPING LOSSES.

The Japan Chronicle states:—Many of the shipowners who have borrowed money from bankers on the hypothecation of their ships and have become unable to pay even the interest, are now selling. Bankers have no experience in shipping affairs, and, moreover, find neither cargoes for the pledged ships to carry nor charterers for them. They have no choice but to tie them up to their great loss. If the present situation continues, shipowners will, it is believed, become defiant and tell the bankers they can do what they like with the ships.

NOTICES.



"CAPSTAN"

MEDIUM FLAVOUR
CIGARETTES

THE PRIME FAVOURITES EVERYWHERE.
SOLD BY ALL TOBACCONISTS.

WEATHER REPORT.

April 26d. 11h. 37m.—Pressure has increased moderately at Weihaiwei; other changes are slight. The depression remains over Tongking.

Hongkong Rainfall for the 24 hours ending at 10 a.m. to-day, 0.00 inch. Total since January 1st, 5.84 inches, against an average of 10.70 inches.

FORECAST FOR THE 24 HOURS ENDING AT NOON TO-MORROW.

District. Forecast.

1 Hongkong to Gap S.E. winds, moderate; fair.

2 Formosa Channel The same as No. 1.

3 South coast of China between H.K. & Lamook. The same as No. 1.

4 South coast of China between H.K. & Hainan. The same as No. 1.

T. F. CLAXTON, Director.

H.K. Observatory, April 26, 1921.

TIME SIGNALS.

The time ball on Kowloon Signal Hill is dropped daily at 10 a.m. and 4 p.m., except on Saturdays when it is dropped at 10 a.m. and 1 p.m., and on Sundays and Holidays when it is dropped at 10 a.m. only.

The ball is hoisted half mast at the 55th minute and full mast at the 57th minute. Should the ball fail to drop at the correct time, it will be lowered at five minutes past the hour and the ordinary routine repeated at the following hour, if possible.

Should the time ball be out of order the above routine will be carried out with the flag "Z", on the storm signal mast.

METEOROLOGICAL.

Previous Day on date.

Barometer 29.79 29.79 29.76

Temperature 81 77 81

Humidity 73 77 81

Wind Direction S. S.S.E.

Wind Force 2 2 3

Weather c o o

Rain 0.00 0.00 0.00

Highest open air Temperature on the 25th 85

Lowest open air Temperature on the 26th 76

T. F. CLAXTON, Director.

H. K. Observatory, April 26.

TIDE TABLE.

25th April to 1st May, 1921.

Day of Week	Day of Month	High Water		Height.	Low Water	
		Hongkong Mean Time	ft. in.		Hongkong Mean Time	ft. in.
Mon.	25	m 10 36	6.8	m 4 31	3.6	
Tues.	26	m 10 44	4.5	m 4 59	5 51a	
		m 11 3	6.6	m 5 39a		
Wed.	27	m 11 47	4.2	m 5 54		
		m 1 31	6.4	m 7 44a		
Thur	28	m 3 11	4.4	m 8 15a		
		0 51a	6.1	m 8 45a		
Fri.	29	0 51a	6.7	m 9 52a		
Sat.	30	2 14a	5.4	m 10 56a		
Sun.	1	m 6 4	4.5	m 10 34		
		3 51a	5.4	m 11 44a		

m morning, a afternoon

m morning, a afternoon

Time signals are also given at night by means of three white lamps mounted vertically on the Observatory wireless mast. From 8h. 56m. 0s. to 9h. 0m. 0s. p.m. the lamps are extinguished momentarily at the even seconds, except at the 2nd, 28th, 50th, 52nd, and 54th of each minute.

The hours refer to Hongkong Standard Time (8 hours of east Greenwich).

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(Opening Rate: closing Rate on Page 1d.)

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4 m/s	2.612
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T/T Japan	101 1/2
T/T India	192
Demand, India	
T/T San Francisco	49 1/2
& New York	
T/T Java	141
T/T Marks	Nom.
T/T France	6.90
Demand, Paris	

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4 m/s. L/C	2.77 1/2
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6 m/s. L/C	2.89 1/2
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30 d/s. San Francisco & New York	53
4 m/s. Marks	Nom.
4 m/s. France	7.50
6 m/s. France	7.70
Demand, Germany	
Demand, New York	49 1/2
T/T Bombay	Nom.
Demand, Bombay	192
T/T Calcutta	Nom.
Demand, Calcutta	192
On Yokohama	101 1/2
Demand, Manila	108 1/2
Demand, Singapore	108 1/2
On Haiphong	Nom.
On Saigon	
On Bangkok	83 1/4
Sovereign	Nom. 7.75
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Hongkong April 26, 1921.	

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Indo Def. H.K. Reg.	b.	290
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L. Reclamations	b.	127
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Lau Kung Mow	b.	15 1/2
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S'hai Cotton	b. & sa.	133
Yangtzepeas	b.	25 1/2

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Hongkong, April 26, 1921.

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